

**LAM DONG WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

No: 327/CV-CTN

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Da Lat, October 14, 2026

To: Hanoi Stock Exchange

Pursuant to the provisions in Clause 3, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Lam Dong Water Supply and Sewerage Joint Stock Company discloses information on the financial statements (FS) for Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: **Lam Dong Water Supply and Sewerage Joint Stock Company**

- Stock code: **LDW**

- Address: 50 Hung Vuong, Ward Lam Vien - Da Lat, Lam Dong Province

- Telephone: (0263) 3822 457

Fax: (0263) 3822 240

- Email: lawacoldg@gmail.com

Website: www.lawaco.com

2. Contents of information disclosure:

- Consolidated FS for Quarter 3 of 2026

☐ Separate FS (listed company without subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated FS (listed company with subsidiaries);

☒ Combined FS (listed company with accounting units directly under a separate accounting apparatus).

- Cases requiring explanation:

+ The audit organization issued an opinion other than an unqualified opinion on the Financial FS (for audited FS for Quarter 3 of 2026):

☐ Yes

☐ No

Explanation document in case of "Yes" above:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference before and after audit of 5% or more, changing from loss to profit or vice versa (for audited FS for Quarter 3 of 2026):

☐ Yes

☐ No

Explanation document in case of "Yes" above:

☐ Yes

☐ No



Ký bởi: CÔNG TY CỔ PHẦN CẤP
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+ Profit after tax in the Income Statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☐

Yes

☐

No

Explanation document in case of "Yes" above:

☐

Yes

☐

No

+ Profit after tax in the reporting period incurs a loss, changing from profit in the same period last year to loss in this period or vice versa:

☐

Yes

☐

No

Explanation document in case of "Yes" above:

☐

Yes

☐

No

This information has been disclosed on the information portal of the Company on October 14, 2026 at the link: <https://lawaco.com/Home/DanhMuc?danhmuctintuc=2015>

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

Attached documents:

-FS

GENERAL DIRECTOR



TỔNG GIÁM ĐỐC
Nguyễn Hùng Cường

**LAMDONG WATER SUPPLY AND
SEWERAGE JOINT STOCK COMPANY**

**CONSOLIDATED FINANCIAL
REPORT FOR Q3 2026**

STATEMENT OF FINANCIAL POSITION

Quarter III, 2026

As of September 30, 2026

Unit: VND

Assets	Code	Notes	Ending Balance 30/09/2026	Beginning Of Year 01/01/2026
1	2	3	4	5
A - CURRENT ASSETS	100		80 819 274 924	75 466 798 365
I. Cash and cash equivalents	110		49 012 151 374	44 408 063 692
1. Cash	111	V.1	49 012 151 374	34 184 794 788
2. Cash equivalents	112			10 223 268 904
II. Short-term financial investments	120		5 291 019 566	7 159 081 176
1. Trading securities	121		-	-
2. Provision for securities (*)	122			
3. Held-to-maturity investments	123	V.10	5 291 019 566	7 159 081 176
4. Provision for held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments (*)	126			
III. Short-term Receivables	130		16 825 198 997	15 420 146 840
1. Short-term trade receivable	131	V.2	12 782 293 510	5 252 656 098
2. Short-term advances to suppliers	132	V.3	4 355 149 273	9 919 350 240
3. Short-term Internal Receivables	133			
4. Receivables based on stages of construction contracts schedule	134			
5. Other short-term receivables	135	V.4	4 010 402 493	4 539 442 552
6. Provision for doubtful short-term receivables (*)	136	V.5	(4 322 646 279)	(4 291 302 050)
7. Shortage of assets awaiting resolution	137		-	
IV. Inventories	140	V.6	9 253 755 979	8 479 506 657
1. Inventories	141		12 389 881 407	11 673 687 281
2. Provision for devaluation of inventory (*)	142		(3 136 125 428)	(3 194 180 624)
V. Other current assets	160		437 149 007	-
1. Short-term prepaid expenses	161	V.11	323 538 250	
2. Deductibles value added tax	162			
3. Taxes and other receivable by the State	163	V.16	113 610 757	
4. Purchase and resale of Government bonds	164			
5. Other short-term assets	165			

STATEMENT OF FINANCIAL POSITION

Quarter III, 2026

As of September 30, 2026

Unit: VND

Assets	Code	Notes	Ending Balance 30/09/2026	Beginning Of Year 01/01/2026
1	2	3	4	5
B. NON-CURRENT ASSETS	200		1 080 982 242 589	1 104 213 961 822
I. Long-term Receivables	210		-	-
1. Long-term trade receivables	211			
2. Long-term advance to suppliers	212			
3. Working capital from subunits	213			
4. Long-term receivables from related parties	214			
5. Other long-term receivables	215			
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220		451 751 107 008	425 155 640 937
1. Tangible fixed assets	221	V.7	450 462 300 559	423 718 104 222
- Historical cost	222		1 136 206 058 020	1 078 328 801 949
- Accumulated depreciation (*)	223		(685 743 757 461)	(654 610 697 727)
2. Finance lease fixed assets	224		-	-
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.8	1 288 806 449	1 437 536 715
- Cost	228		2 558 591 000	2 558 591 000
- Accumulated depreciation (*)	229		(1 269 784 551)	(1 121 054 285)
III. Investment real properties	240		-	-
- Historical cost	241			
- Accumulated depreciation value (*)	242			
IV. Long-term assets in progress	250		3 345 598 165	4 792 902 530
1. Long-term work in progress	251			
2. Long-term construction in progress	252	V.9	3 345 598 165	4 792 902 530
V. Long-term financial investments	260	V.10	610 074 975 342	661 019 144 118
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity Investments in Other Entities	263		-	-
4. Provisions for devaluation of long-term financial investments (*)	264			
5. Held-to-maturity investments	265		610 074 975 342	661 019 144 118
5. Provision for held-to-maturity investments (*)	266			
VI. Other non-current assets	270		15 810 562 074	13 246 274 237
1. Long-term prepaid expenses	271	V.11	10 733 292 747	8 155 624 614
2. Deferred income tax assets	272	V.12	713 562 008	825 275 245
3. Long-term tools, supplies, and spare parts	273	V.13	4 363 707 319	4 265 374 378
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	280		1 161 801 517 514	1 179 680 760 187

STATEMENT OF FINANCIAL POSITION

Quarter III, 2026

As of September 30, 2026

Unit: VND

Resources	Code	Notes	Ending Balance 30/09/2026	Beginning Of Year 01/01/2026
1	2	3	4	5
C - LIABILITIES	300		201 273 454 780	208 485 730 510
I. Current liabilities	310		73 394 440 914	69 276 098 246
1. Short-term Trade payables	311	V.14	10 398 285 407	11 823 383 061
2. Short-term Advances from customers	312	V.15	275 642 666	304 235 314
3. Payables for dividends, profits	313		-	
4. Short-term Taxes and payable to state budget	314	V.16	8 573 283 948	6 709 020 191
5. Payables to employees	315		12 386 243 594	13 246 663 230
6. Short-term accrued expenses	316	V.17	5 212 302 237	3 350 858 610
7. Short-term inter-company payables	317			
8. Payables according to the progress of construction contracts	318		-	-
9. Short-term deferred revenue	319			
10. Other Short-term payables	320	V.18	1 325 000 771	1 423 625 647
11. Short-term borrowings and financial leases	321	V.19	22 793 678 239	22 793 678 239
12. Provisions for short-term payables	322			
13. Bonus and welfare funds	323	V.20	12 430 004 052	9 624 633 954
14. Price stabilization fund	324			
15. Trading Government bonds	325			
II. Non-current liabilities	330		127 879 013 866	139 209 632 264
1. Long-term supplier payables	331			
2. Long-term advances from customers	332			
3. Long-term Taxes and payable to state budget	333			
3. Long-term Accrued Expenses	334			
4. Working capital from subunits	335			
5. Long term payables to related parties	336			
6. Long-term deferred revenue	337			
7. Other long-term payables	338	V.18	588 187 068	521 966 354
8. Long-term loans and finance lease liabilities	339	V.19	127 290 826 798	138 687 665 910
9. Convertible bonds	340			
10. Preference shares	341			
11. Deferred income tax	342			
12. Provision for long-term payables	343		-	-
13. Science and Technology Development Fund	344		-	

STATEMENT OF FINANCIAL POSITION

Quarter III, 2026

As of September 30, 2026

Unit: VND

Resources	Code	Notes	Ending Balance 30/09/2026	Beginning Of Year 01/01/2026
1	2	3	4	5
D. OWNERS' EQUITY	400	V21	960 528 062 734	971 195 029 677
1. Owner's contributed capital	411		788 000 000 000	788 000 000 000
- Ordinary shares with voting rights	411a		788 000 000 000	788 000 000 000
- Preference shares	411b			
2. Share premiums	412		28 512 122 705	28 512 122 705
3. Bond conversion options	413			
4. Other sources of capital	414		62 510 373 209	30 388 233 777
5. Treasury shares (*)	415			
6. Differences on asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		17 672 427 895	45 039 241 420
9. Other funds	419			
10. Retained earnings	420		63 833 138 925	79 255 431 775
- Retained earnings accumulated to the end of the previous period	420a			
- Retained earnings of the current period	420b		63 833 138 925	79 255 431 775
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		1 161 801 517 514	1 179 680 760 187

Lam Dong, October 14, 2026

Preparer

Chief Accountant

General Director



Tran Thi Tuyet Ngoc



Bui Hoang Truong Vi



Nguyễn Hùng Cường

CONSOLIDATED STATEMENT OF INCOME
Quarter III, 2026
As of September 30, 2026

Đơn vị tính: Việt Nam Đồng

ITEMS	CODE	NOTES	Reporting quarter		Year-to-date	
			Current year	Prior year	Current year	Prior year
1. Revenue from sales of goods and services	01	VI.1	85 995 550 335	83 588 936 121	249 156 713 728	245 301 157 814
2. Revenue deductions	02				-	-
3. Net revenue from sales of goods and services (10=01-02)	10		85 995 550 335	83 588 936 121	249 156 713 728	245 301 157 814
4. Costs of goods sold	11	VI.2	63 159 953 572	59 449 928 765	183 292 986 962	175 684 407 911
5. Gross profit from sales of goods and services (20=10-11)	20		22 835 596 763	24 139 007 356	65 863 726 766	69 616 749 903
6. Gain/Loss from disposal of investment property	21					
7. Financial income	22	VI.3	14 797 379 824	12 013 420 050	38 203 527 337	35 541 040 555
8. Financial expenses	23	VI.4	2 424 946 178	2 769 604 151	7 451 067 069	8 473 722 876
- In which: Interest expenses	24		2 424 946 178	2 769 604 151	7 451 067 069	8 473 722 876
9. Costs to sell	25	VI.5	1 430 549 618	1 358 746 600	4 215 361 055	4 080 031 075
10. General and administrative expenses	26	VI.6	3 613 603 027	4 288 508 770	11 812 101 720	11 981 987 465
11. Operating profit (30=20+21+22-23-25-26)	30		30 163 877 764	27 735 567 885	80 588 724 259	80 622 049 042
12. Other income	31	VI.7	152 108 265	147 618 924	368 840 006	308 916 210
13. Other expenses	32	VI.7	309 552 293	286 748 313	954 758 354	943 743 008
14. Other profit (40=31-32)	40		(157 444 028)	(139 129 389)	(585 918 348)	(634 826 798)
15. Total accounting profit before tax (50=30+40)	50		30 006 433 736	27 596 438 496	80 002 805 911	79 987 222 244
16. Current Corporate Income Tax Expense	51	VI.8	5 948 527 199	5 567 860 860	16 057 953 749	16 192 222 434
17. Deferred Corporate Income Tax Expense	52		105 505 229	48 471	111 713 237	7 804 712
18. Profit after corporate income tax (60=50-51-52)	60		23 952 401 309	22 028 529 165	63 833 138 926	63 787 195 098
19. Basic Earnings Per Share (*)	70		304	279	810	635
20. Diluted Earnings per Share (*)	71		304	279	810	635

Lam Dong, October 14, 2026

Prepared by

Chief Accountant

General Director



Tran Thi Tuyet Ngoc



Bui Hoang Truong Vi



Nguyễn Hùng Cường

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Direct method)

Quarter III, 2026

As of September 30, 2026

Đơn vị tính: Việt Nam Đồng

Items	Code	Year-to-date	
		This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Cash received from sales, service provision and other revenue	01	268 455 285 970	262 207 007 023
2. Cash paid to suppliers of goods and services	02	(130 858 793 982)	(120 011 605 250)
3. Cash paid to employees	03	(42 196 259 397)	(39 357 404 676)
4. Cash paid for interest	04	(6 430 740 086)	(4 559 976 994)
5. Cash paid for corporate income tax	05	(14 261 722 229)	(17 483 890 335)
6. Other cash inflows	06	9 143 064 944	27 354 624 963
7. Other cash outflows	07	(64 170 857 109)	(59 726 013 551)
Net cash flows from operating activities	20	19 679 978 111	48 422 741 181
			-
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Acquisition and construction of fixed assets and other long-term assets	21	(46 919 050 215)	(27 519 005 664)
2. Proceeds from sales of fixed assets and other long-term assets	22		
3. Cash outflow for lending, buying debt instruments of other entities	23	(53 500 000 000)	(12 000 000 000)
4. Cash recovered from lending, selling debt instruments of other entities	24	98 540 713 136	34 755 895 913
5. Cash disbursed for capital contribution to other entities	25		
6. Cash recovered from investments in other entities	26		
7. Interest, dividends and profits received	27	46 282 503 962	22 879 768 834
Net cash flows from investing activities	30	44 404 166 884	18 116 659 083
			-
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash received from issuing shares, contributed capital of owners	31		-
2. Cash paid for contributed capital of owners, repurchase of shares issued by the enterprise	32		-
3. Cash receipts from borrowings	33		
4. Cash paid for principal repayment	34	(11 396 839 113)	(11 396 839 113)
5. Cash paid for financial lease debt	35		
6. Dividends and profits paid	36	(48 083 218 200)	(40 068 000 000)
Net cash flows from financing activities	40	(59 480 057 313)	(51 464 839 113)
			-
Net cash flows during the period (50=20+30+40)	50	4 604 087 682	15 074 561 151
Cash and cash equivalents at the beginning of the period	60	44 408 063 692	38 574 107 095
Effect of exchange rate changes on cash and cash equivalents	61		-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	49 012 151 374	53 648 668 246

Preparer



Tran Thi Tuyet Ngoc

Lam Dong, October 14, 2026

Chief Accountant

General Director



Bui Hoang Trung Vi



Nguyễn Hưng Cường

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

I GENERAL INFORMATION**Form of capital ownership**

Lam Dong Water Supply and Sewerage Joint Stock Company was formerly a One-Member Limited Liability Company (100% State-owned) established under Decision No. 2873/QĐ-UBND dated October 18, 2005 of the People's Committee of Lam Dong province regarding the transformation of the State-owned enterprise Lam Dong Water Supply Company into Lam Dong Water Supply and Sewerage One-Member Limited Liability Company.

The Company implemented the equitization of the State-owned enterprise under Decision No. 774/QĐ-UBND dated April 23, 2015 of the Provincial People's Committee approving the arrangement plan for 100% State-owned enterprises under the Lam Dong Provincial People's Committee and Decision No. 2660/QĐ-UBND dated December 08, 2017 of the Lam Dong Provincial People's Committee approving the capital structure upon transformation into a joint stock company.

The Company officially operated as a joint stock company under the Business Registration Certificate No. 5800000174 first issued on June 22, 2018 by the Department of Planning and Investment of Lam Dong province and changed for the 12th time on July 15, 2025 due to a change in the Company's address.

The Company's Charter capital is 788,000,000,000 VND, divided into 78,800,000 equal shares, with a par value of 10,000 VND per share.

The Company's headquarters is located at 50 Hung Vuong, Lam Vien Ward - Da Lat, Lam Dong province.

The Company's name in foreign language: Lam Dong Water Supply and Sewerage Joint Stock Company, abbreviated as: Lawaco.

The Company's shares are currently traded on the Upcom market under the Hanoi Stock Exchange, stock code: LDW.

The total number of Company employees as of September 30, 2026 is: 371 employees.

Business field: Production and supply of domestic water.**Business lines and main activities**

The Company's business lines include:

- Production and supply of domestic water for urban and industrial use;
- Consulting on design of civil construction works, water supply and sewerage works, construction supervision. Supervision of civil, industrial, water supply and sewerage, and irrigation works. Preparation of construction investment projects, project appraisal, environmental impact assessment. Design of cost estimates for civil, industrial, water supply and sewerage, and irrigation construction works;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Construction of works: Water supply and sewerage, industrial, civil, irrigation, tourist areas, resorts, ecological gardens; Production and trading of water industry services and materials; Tourism, sightseeing, and resort service business; Planning for construction of water supply and sewerage systems; Consulting on planning, construction of water supply and sewerage systems, consulting on preparation of bidding documents, bid evaluation, project management consulting; Topographical, geological, hydrological, and environmental surveys.

The Company's primary business activities during the period include the production and supply of domestic water for urban and industrial use; wastewater treatment; and construction of water supply and sewerage works.

Normal operating cycle

The Company's normal operating cycle is completed within a period not exceeding 12 months.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

I GENERAL INFORMATION (continued)**Corporate structure**

The Company's dependent units include:

Unit name	Address
Da Lat Water Plant	Langbiang Ward - Da Lat, Lam Dong Province
Lam Ha Water Plant	Dinh Van Commune, Lam Ha, Lam Dong Province
Bao Lam Water Plant	Bao Lam 1 Commune, Lam Dong Province
Da Teh Water Plant	Da Teh Commune, Lam Dong Province
Don Duong Water Plant	Don Duong Commune, Lam Dong Province
Dam Rong Water Plant	Dam Rong 2 Commune, Lam Dong Province
Da Huoi Water Plant	Da Huoi Commune, Lam Dong Province
Wastewater Management Enterprise	Cam Ly Ward - Da Lat, Lam Dong Province
Water Supply and Sewerage Consultancy En	Lam Vien Ward - Da Lat, Lam Dong Province
Water Supply and Sewerage Construction En	Lam Vien Ward - Da Lat, Lam Dong Province
Water Meter Management Enterprise	Lam Vien Ward - Da Lat, Lam Dong Province

Notes on the comparability of information in the combined financial statements

The Company ensures compliance with the requirements of Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of the combined financial statements for Q3/2026. Therefore, the information and figures presented in of the combined financial statements for Q3/2026 are comparable.

II BASIS FOR PREPARATION OF the combined financial statements AND ACCOUNTING PERIOD**Basis for preparation of the combined financial statements**

The accompanying combined financial statements for Q3/2026 is presented in Vietnamese Dong (VND), based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and legal regulations relevant to the preparation and presentation of the combined financial statements for Q3/2026.

The combined financial statements for Q3/2026 of the entire Company is prepared on the basis of the financial statements of the Company's head office and its dependent units, which are enterprises and water plants. Transactions and balances between dependent units are eliminated upon the preparation of the combined financial statements for Q3/2026.

The accompanying combined financial statements for Q3/2026 is not intended to reflect the interim financial position, interim results of business operations, and interim cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Accounting period

The Company's fiscal year begins on January 01 and ends on December 31 annually.

The combined financial statements for Q3/2026 is prepared for the accounting periods from July 1, 2026, to September 30, 2026.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

III APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

The Company ensures compliance with the requirements of the applicable Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Minister of Finance, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of the combined financial statements.

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of the combined financial statements for Q3/2026.

Cash and Cash equivalents

Cash and Cash equivalents include cash on hand, demand deposits, and short-term investments with an original maturity of no more than 3 months, which are highly liquid, easily convertible into cash, and subject to insignificant risk of changes in value.

Held-to-maturity investments

Held-to-maturity investments include investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term bank deposits (including Treasury bills, Exchange bills), bonds, preference shares which the issuer is required to repurchase at a certain time in the future, and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the acquisition date and are initially measured at the purchase price plus costs related to the acquisition of the investments. Interest income from held-to-maturity investments after the acquisition date is recognized in the interim statement of income on an accrual basis. Interest earned before the Company's holding period is deducted from the original cost at the time of purchase.

Held-to-maturity investments are determined at cost minus the Provision for bad receivables. The Provision for bad receivables for held-to-maturity investments is made in accordance with current accounting regulations.

Receivables

Receivables represent the amount recoverable from customers or other parties. Receivables are presented at carrying amount minus the Provision for bad receivables.

The Provision for bad receivables is made for: receivables that are past due as recorded in economic contracts, debt agreements, contractual commitments, or debt commitments, and receivables that are not yet due but are difficult to recover.

Increases or decreases in the balance of the Provision for bad receivables required to be made at the end of the accounting period are recognized in General and administrative expenses during the period.

Inventories

Inventories are determined at the lower of cost and net realisable value. The cost of inventories includes direct material costs and General operation cost to bring inventories to their present location and condition. The cost of inventories is determined using the weighted average method.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Inventories (continued)**

The Company's Provision for Inventory Devaluation is made in accordance with current accounting regulations. Accordingly, the Company is permitted to make a provision for obsolete, damaged, or poor-quality inventories, and in cases where the cost of inventories is higher than the net realisable value at the date of the combined financial statements. Expenses for the provision for obsolete, damaged, or poor-quality inventories are not deductible for corporate income tax purposes until the goods are liquidated.

Increases or decreases in the balance of the Provision for Inventory Devaluation required to be made at the end of the accounting period are recognized in the Costs of goods sold during the period.

Long-term Equipment, Supplies, and Spare Parts

Equipment, supplies, and spare parts reserved for more than 12 months or more than one normal operating cycle for the purpose of replacement or prevention of damage to fixed assets are recognized as non-current assets.

Long-term Equipment, Supplies, and Spare Parts are presented in the financial statements at net value (after deducting the provision for devaluation, if any). The provision for devaluation of Long-term Equipment, Supplies, and Spare Parts is made in accordance with current accounting regulations similar to the Company's inventories.

Tangible fixed assets and amortisation (depreciation)

Tangible fixed assets are presented at Original cost/Historical cost/Acquisition cost minus accumulated depreciation.

The Original cost/Historical cost/Acquisition cost of tangible fixed assets includes the purchase price and all other costs directly related to bringing the asset to a state ready for use.

The Original cost/Historical cost/Acquisition cost of self-constructed tangible fixed assets includes construction costs, actual production costs incurred, plus installation and trial run costs.

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

- Building & architectonic model	6 - 50 years
- Equipment & machine	1 - 12 years
- Transportation & transmit instrument	6 - 30 years
- Instruments & tools for management	3 - 10 years
- Other fixed assets	4 - 25 years

Intangible fixed assets and amortisation (depreciation)

Intangible fixed assets are presented at original cost less accumulated amortisation (depreciation). The Company's intangible fixed assets consist of software, which is amortised using the straight-line method over 10 years.

Land use rights with a definite term are amortised using the straight-line method based on the granted period of use.

Long-term construction in progress

Assets in the process of construction for production, rental, management, or any other purpose are recorded at cost. This cost includes service costs and costs related to the construction, installation, and repair of pipelines in accordance with the Company's accounting policies. Amortisation (depreciation) of these assets begins when the assets are in the state of readiness for their intended use.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Prepaid expenses**

Prepaid expenses include actual costs incurred that relate to the business operations of multiple accounting periods and are considered capable of providing future economic benefits to the Company. The Company's prepaid expenses include branch pipeline systems, goodwill from the equitisation of State-owned enterprises, costs of tools and instruments issued for use, and other prepaid expenses.

Branch pipeline system

Costs incurred by the Company to invest in the branch pipeline system are recorded as long-term prepaid expenses, allocated according to the quota with a unit price of 244 VND/m³ of water recorded in accordance with the production cost structure regulations issued by the Department of Finance and the People's Committee of Lam Dong Province effective from October 28, 2023.

For the added value of the branch pipeline system determined during the equitisation of the enterprise, the Company allocates it using the straight-line method over a useful life of 10 years.

Tools, instruments, and other prepaid expenses

Tools, instruments, and small components issued for use and other prepaid expenses are capitalised as prepayments and allocated to business operating expenses using the straight-line method over a maximum period of no more than 3 years in accordance with current accounting regulations.

Liabilities

Liabilities are monitored in detail by payment term, counterparty, currency type, and other factors according to the Company's management needs. Accounts payable to suppliers include commercial payables arising from purchase and sale transactions and payables when importing through an entrustee (in entrusted import transactions). Other payables include non-commercial payables unrelated to purchase and sale transactions. Liabilities are classified as short-term or long-term on the combined financial statements based on the remaining term of the liabilities at the reporting date.

Accruals

Accruals are recorded for future payment amounts related to goods and services received, regardless of whether the Company has received the supplier's invoice or lacks sufficient accounting documents, and are recorded in the business operating expenses of the reporting period.

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities include loans and finance lease obligations but exclude loans in the form of bonds or preference shares with mandatory redemption clauses at a certain time in the future. The Company monitors loans in detail by counterparty and classifies them as short-term or long-term based on the repayment period.

Borrowing costs directly related to the loan are recorded in financial expenses, except for costs arising from loans specifically for the purpose of investing, constructing, or producing qualifying assets, which are capitalised in accordance with the Accounting Standard on "Borrowing costs".

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Owners's equity**

Owner's Contributed Capital is recorded at the actual capital contributed by shareholders.

Surplus equity is recorded as the difference between the actual issuance price and the par value of shares upon initial issuance, additional issuance, or re-issuance of treasury shares. Direct costs related to the additional issuance of shares and re-issuance of treasury shares are recorded as a reduction in surplus equity.

Other equity reflects business capital formed from additions from business results or from gifts, donations, sponsorships, or asset revaluations (if these items are permitted to increase or decrease Owner's Contributed Capital).

Retained earnings are recorded based on the profit (or loss) from the Company's interim business operations, minus (-) corporate income tax expenses for the current period and adjustments due to retrospective application of changes in accounting policies and retrospective restatement of material errors from previous periods.

Dividends declared and paid in the following period from retained earnings are based on the approval of the General Meeting of Shareholders at the Company's Annual General Meeting.

Reserves and funds from profit after tax are established based on the Company's charter and the approval of the General Meeting of Shareholders.

Revenue recognitionSales revenue

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

- The Company has transferred the significant risks and rewards of ownership of the products or goods to the buyer;
- The Company no longer retains management control over the goods as an owner or effective control over the goods;
- Revenue can be measured reliably;
- The Company is likely to receive economic benefits from the sales transaction;
- The costs incurred for the sales transaction can be measured reliably.

The Company's sales revenue is primarily from the supply of clean water to residents in Lam Dong province, with water unit prices applied according to the Decision of the Provincial People's Committee for each period. Water unit prices are only adjusted after approval by the competent State authority.

Service provision revenue

Revenue from service provision is recognised when the outcome of the transaction can be measured reliably. In cases where the service provision relates to multiple periods, revenue is recognised in the period based on the results of the work completed at the date of the interim balance sheet for that period. The outcome of a service provision transaction is determined when the following conditions are met:

- Revenue can be measured reliably;
- It is probable that the economic benefits from the service provision transaction will flow to the Company;
- The stage of completion of the transaction at the interim balance sheet date can be measured;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be measured reliably.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Revenue recognition (continued)***Income from financial investments*

Interest income is recognised on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rate, unless the recoverability of the interest is uncertain.

Income from equity investments in other entities is recognised when the Company has the right to receive the income.

Cost of sales recognition

Cost of sales and service provision is recorded based on actual costs incurred and aggregated according to the value and quantity of finished goods, merchandise, materials sold, and services provided to customers, ensuring the matching principle and the prudence principle. Costs exceeding the normal level of inventories and services provided are recorded immediately in the business results.

Borrowing costs

Borrowing costs are recognised in the business operation expenses in the period when incurred, except for those capitalised in accordance with the Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly related to the purchase, construction, or production of assets that require a relatively long period to be completed for use or sale are added to the original cost of the asset until that asset is ready for use or sale. Income arising from the temporary investment of loans is deducted from the original cost of the related asset. For specific loans serving the construction of tangible fixed assets or investment property, interest expenses are capitalised even if the construction period is less than 12 months.

Tax

Corporate income tax represents the total value of current tax payable and deferred tax.

Current tax payable is calculated based on the taxable income for the period. Taxable income differs from the net profit presented in the interim consolidated statement of income because taxable income excludes items of income or expenses that are taxable or deductible in other periods (including tax losses brought forward, if any) and also excludes items that are non-taxable or non-deductible.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the interim consolidated financial statements and is recognised using the balance sheet method. Deferred tax liabilities are recognised for all temporary differences, while deferred tax assets are only recognised when it is certain that there will be sufficient future taxable profit to deduct the temporary differences.

Deferred income tax is determined based on the tax rate expected to apply in the period when the asset is recovered or the liability is settled. Deferred income tax is recognised in the interim consolidated statement of income and is only recognised in owners' equity when the tax relates to items recognised directly in owners' equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legal right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income tax managed by the same tax authority and the Company intends to settle current tax on a net basis.

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

IV SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**Tax (continued)**

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of inspections by competent tax authorities.

Other taxes are applied in accordance with current tax laws in Vietnam.

V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET*Unit: VND*

1 Cash	30/09/2026	01/01/2026
Cash on hand (VND)	188 455 215	72 805 111
Demand deposits at banks (VND)	48 823 696 159	34 111 989 677
Cash equivalents		10 200 701 599
Total	49 012 151 374	44 385 496 387
2 Short-term trade receivable	30/09/2026	01/01/2026
Receivables from domestic water usage fees	4 421 575 870	2 377 336 487
Da Lat Area Investment and Construction Project Management Board	7 768 725 829	2 304 567 807
Other entities	591 991 811	570 751 804
Total	12 782 293 510	5 252 656 098
3 Short-term advances to suppliers	30/09/2026	01/01/2026
Water Supply and Sewerage Investment and Construction Joint Stock Company		9 596 724 179
Bach Viet Technology Joint Stock Company	2 849 413 500	
Saigon Water Technology Joint Stock Company	599 376 706	
Other customer receivables	906 359 067	322 626 061
Total	4 355 149 273	9 919 350 240
4 Other short-term receivables	30/09/2026	01/01/2026
Drainage and Wastewater Treatment Project Management Board	2 262 265 614	2 262 265 614
Accrued interest on term deposits		
Board of Directors' remuneration awaiting settlement	717 856 000	1 010 240 000
Deposits and collateral	-	206 500 000
Other receivables	1 030 280 879	1 060 436 938
Total	4 010 402 493	4 539 442 552

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

**V ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM
CONSOLIDATED BALANCE SHEET (continued)***Unit: VND*

5 Provision for doubtful short-term receivables	30/09/2026	01/01/2026
Short-term customer receivables	(2 060 381 079)	(2 029 036 810)
Other short-term receivables	(2 262 265 200)	(2 262 265 240)
Total	(4 322 646 279)	(4 291 302 050)
6 Inventories	30/09/2026	01/01/2026
Raw materials	11 379 435 847	10 167 765 156
Tools and instruments	1 010 445 560	1 505 922 125
Work in progress		
Total	12 389 881 407	11 673 687 281
Movements in provision for inventory devaluation as of September 30, 2026 are as follows:		
	30/09/2026	01/01/2026
Beginning balance	(3 194 180 624)	(3 471 765 433)
Reversal/(provision) made during the period	58 055 196	277 584 809
Ending balance	(3 136 125 428)	(3 194 180 624)

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

V. Additional information for items presented in the interim consolidated balance sheet (continued)**7. Increase/Decrease in Tangible Fixed Assets**

Item	Equipment & machine	Instruments tools for management	Transportation & transmit instrument	Building & structures	Fixed Assets other tangible	Total
I. Original cost						
1. Balance as of January 01, 2026	76 468 005 951	57 380 888 762	677 556 471 033	218 052 272 186	48 871 164 017	1 078 328 801 949
2. Increase in 2026	19 188 226 490	5 730 642 494	19 243 157 219	6 717 196 606	6 998 033 264	57 877 256 073
- Q1/2026	138 423 333	403 500 174	524 435 277		196 430 839	1 262 789 623
- Q2/2026	15 511 393 275	4 686 627 657	8 095 840 810	4 813 820 055	6 140 788 901	39 248 470 698
- Q3/2026	3 538 409 882	640 514 663	10 622 881 132	1 903 376 551	660 813 524	17 365 995 752
3. Decrease in 2026						-
4. Balance as of September 30, 2026	95 656 232 441	63 111 531 256	696 799 628 252	224 769 468 792	55 869 197 281	1 136 206 058 020
II. Accumulated depreciation						-
1. Balance as of January 01, 2026	43 016 000 549	39 745 624 438	409 227 950 840	142 493 148 993	20 127 972 906	654 610 697 727
2. Increase in 2026	4 597 112 178	4 186 877 784	15 322 074 725	4 917 187 062	2 109 807 985	31 133 059 734
- Depreciation in Q1/2026	1 339 772 386	1 317 759 241	4 976 149 107	1 550 743 793	660 892 855	9 845 317 382
- Depreciation in Q2/2026	1 522 407 277	1 389 868 122	5 089 507 469	1 626 857 899	700 362 438	10 329 003 204
- Depreciation in Q3/2026	1 734 932 514	1 479 250 422	5 256 418 150	1 739 585 370	748 552 691	10 958 739 147
3. Decrease in 2026						-
4. Balance as of September 30, 2026	47 613 112 727	43 932 502 223	424 550 025 565	147 410 336 055	22 237 780 890	685 743 757 461
III. Carrying amount						
1. As of January 01, 2026	33 452 005 402	17 635 264 324	268 328 520 193	75 559 123 193	28 743 191 111	423 718 104 222
2. As of September 30, 2026	48 043 119 714	19 179 029 033	272 249 602 688	77 359 132 737	33 631 416 391	450 462 300 559

Carrying amount of tangible fixed assets as of September 30, 2026 used for mortgage, pledge to secure loans: -

Original cost of tangible fixed assets as of September 30, 2026 that are fully depreciated but still in use:

238 152 677 601

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

V. Additional information for items presented in the combined balance sheet (continued)**8 Intangible fixed assets**

Indicator	Land use rights VND	Software program VND	Total VND
I. Historical cost			
1. Balance as of July 01, 2026	737 591 000	1 821 000 000	2 558 591 000
2. Increase in Q3 2026			-
3. Decrease in Q3 2026			-
4. Balance as of September 30, 2026	737 591 000	1 821 000 000	2 558 591 000
II. Accumulated depreciation			
1. Balance as of July 01, 2026	246 184 913	973 478 083	1 219 662 996
2. Increase in Q3 2026	3 718 267	46 403 288	50 121 555
3. Decrease in Q3 2026	-		-
4. Balance as of September 30, 2026	249 903 180	1 019 881 371	1 269 784 551
III. Net book value			
1. As of July 01, 2026	491 406 087	847 521 917	1 338 928 004
2. As of September 30, 2026	487 687 820	801 118 629	1 288 806 449

9 Long-term construction in progress

	30/09/2026	01/01/2026
Water supply pipeline renovation projects and other projects	3 345 598 165	4 792 902 530
Total	3 345 598 165	4 792 902 530

10 Financial investments

	30/09/2026	01/01/2026
Short-term		
Term deposits	5 291 019 566	7 001 096 381
Long-term		
Term deposits	610 074 975 342	637 970 000 000
Total	615 365 994 909	644 971 096 381

11 Long-term prepaid expenses

	30/09/2026	01/01/2026
Increased value from revaluation of branch pipeline system	3 314 286 055	4 734 694 365
Installation costs for water meters and branch pipes	2 174 396 068	1 133 411 550
Other long-term prepaid expenses	5 244 610 624	2 287 518 699
Total	10 733 292 747	8 155 624 614

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

V. Additional information for items presented in the combined balance sheet (continued)

12	Deferred income tax assets		30/09/2026	01/01/2026
	Beginning balance		825 275 245	759 637 057
	Recognised in profit or loss during the period		(111 713 237)	65 638 188
	Ending balance		713 562 008	825 275 245
13	Long-term Equipment, Supplies, and Spare Parts		30/09/2026	01/01/2026
	Equipment, supplies, and spare parts		4 363 707 319	4 265 374 378
	Total		4 363 707 319	4 265 374 378
14	Short-term Trade payables		30/09/2026	01/01/2026
	Saigon Dankia Water Supply Corporation		8 773 209 322	9 801 519 412
	Lam Dong Irrigation Investment & Exploitation Management Center		764 586 000	588 870 000
	Thanh Dung Trading Co., Ltd.			411 048 000
	Saigon Technology Co., Ltd.		340 177 400	282 524 400
	Other suppliers		520 312 685	739 421 249
	Total		10 398 285 407	11 823 383 061
15	Short-term Advances from customers		30/09/2026	01/01/2026
	DL Royal Joint Stock Company		200 343 892	200 343 892
	Customers installing branch pipelines		75 298 774	103 891 422
	Other customers			
	Total		275 642 666	304 235 314
16	Taxes and amount payable to the State budget			
		Amount	Amount	
	Beginning balance	payable during	payment	Closing balance
		the period	during	
			the period	
a.	Receivables			
	Personal income tax	498970070	828140499	1 440 721 326
				(113 610 757)
b.	Payables			
	Value added tax	170 249 923	2 988 452 464	2 684 453 384
	Corporate income tax	4 256 388 155	16 057 953 749	14 261 722 229
	Natural resource tax	94 428 587	799 040 806	810 356 941
	Land rental, non-agricultural land tax		520 678 239	520 678 239
	Environmental protection fees	1 688 983 455	17 490 851 294	17 216 531 931
	Total	6 210 050 120	37 856 976 552	35 493 742 724
				8 573 283 948

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

V. Additional information for items presented in the combined balance sheet (continued)

17 Short-term accrued expenses	30/09/2026	01/01/2026
Expenses for environmental protection and wastewater fee collect	1 582 307 994	2 019 469 731
Interest expenses	3 629 994 243	1 291 019 408
Other accrued expenses		40 369 471
Total	5 212 302 237	3 350 858 610
18 Other payables	30/09/2026	01/01/2026
a. Short-term		
Payables on equitization	887 096 381	887 096 381
Dividends payable for 2025		
Other payables	437 904 390	536 529 266
Total	1 325 000 771	1 423 625 647
b. Long-term		
Deposits and collateral received	588 187 068	521 966 354
	588 187 068	521 966 354
19 Loans and obligations under finance leases	30/09/2026	01/01/2026
a. Short-term		
Loans and finance lease liabilities	22 793 678 239	22 793 678 239
b. Long-term		
Loan for Da Lat city water supply project	17 884 918 334	20 865 918 333
Loan for Lam Dong province water supply project	109 405 908 464	117 821 747 577
Total	127 290 826 798	138 687 665 910
Total of loans	150 084 505 037	161 481 344 149
20 Bonus and welfare fund	30/09/2026	01/01/2026
Beginning balance	9 624 633 954	7 767 327 958
Appropriation of funds during the quarter	31 029 831 775	27 324 925 325
Utilization of funds during the quarter	(28 224 461 677)	(25 467 619 329)
Ending balance	12 430 004 052	9 624 633 954

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

V. Additional information for items presented in the combined balance sheet (continued)**21. Owners's equity****a) Statement of changes in owners's equity**

	Owners' contributed capital	Capital Surplus	Other equity	Investment and development fund	Undistributed Profit after tax	Total
Balance as of January 01, 2026	788 000 000 000	28 512 122 705	30 388 233 777	45 039 241 420	79 255 431 775	971 195 029 677
- Profit for the first quarter of 2026					21 391 329 578	21 391 329 578
- Profit for the second quarter of 2026					18 489 408 038	18 489 408 038
- Profit for the third quarter of 2026					23 952 401 309	23 952 401 309
- Allocation for rewards for the Board of Directors and Executive Board in 2025					(2 456 918 385)	(2 456 918 385)
- Remuneration for the Board of Directors					(1 377 600 000)	(1 377 600 000)
- Allocation to the welfare and reward fund in 2025					(22 439 987 483)	(22 439 987 483)
- Allocation to the development investment fund in 2025				4 755 325 907	(4 755 325 907)	-
- Remaining profit for dividend distribution in 2025					(48 225 600 000)	(48 225 600 000)
- Increase in other owners' equity in the second quarter of 2026			32 122 139 432	(32 122 139 432)		-
Balance as of September 30, 2026	788 000 000 000	28 512 122 705	62 510 373 209	17 672 427 895	63 833 138 925	960 528 062 734

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

**V. Additional information for items presented in the combined balance sheet
(continued)****21. Owners's equity (continued)****b) Details of owners' contributed capital****Shareholder name**

	As of September 30, 2026		
	Quantity share	Percentage %	Value
State Capital Investment Corporation	31 512 924	39.99%	315 129 240 000
Thuy Anh Water Supply and Sewerage Joint Stock Com	12 502 601	15.87%	125 026 010 000
Golden Stream Joint Stock Company	9 000 000	11.42%	90 000 000 000
Mesa Asia Pacific Trading Services Company., ltd	10 735 182	13.62%	107 351 820 000
Other shareholders	15 049 293	19.10%	150 492 930 000
Total	78 800 000	100%	788 000 000 000

c) Shares

	September 30 2026	January 1, 2026
	Shares	Shares
Number of shares authorized to be issued	78 800 000	788 000 000 000
Number of shares issued to the public	78 800 000	788 000 000 000
+ <i>Ordinary share</i>	78 800 000	788 000 000 000
Number of shares in circulation	78 800 000	788 000 000 000
+ <i>Ordinary share</i>	78 800 000	788 000 000 000
Share par value: 10,000 VND/share		

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

VI. Additional information for items presented in the combined income statement

1 Revenue from sales and service provision	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Revenue from clean water business	78 424 409 665	75 551 672 626
Revenue from wastewater treatment	5 173 357 851	5 189 117 748
Revenue from construction and installation of water supply and sewerage systems	2 051 545 326	2 572 437 580
Other revenue	346 237 493	275 708 167
	85 995 550 335	83 588 936 121
2 Cost of sales	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Cost of sales of clean water	56 099 117 510	52 696 788 587
Cost of sales of wastewater treatment	4 743 764 330	4 602 613 895
Cost of sales of construction and installation of water supply and sewerage systems	1 726 731 133	2 084 631 819
Other cost of sales	590 340 599	65 894 464
	63 159 953 572	59 449 928 765
3 Financial income	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Interest on deposits	14 797 379 824	12 013 420 050
	14 797 379 824	12 013 420 050
4 Financial expenses	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Interest expenses	2 424 946 178	2 769 604 151
	2 424 946 178	2 769 604 151
5 Selling expenses	From July 01, 2026 to September 30, 2026	From July 01, 2025 to September 30, 2025
Connection maintenance expenses and other financial expenses	1 430 549 618	1 358 746 600
	1 430 549 618	1 358 746 600

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the accounting period ended September 30, 2026

VI. Additional information for items presented in the combined statement of income (continued)

6 General and administrative expenses

From July 01, 2026 From July 01, 2025

	to September 30, 2026	to September 30, 2025
Administrative staff expenses	986 198 919	810 806 895
Office supplies expenses	45 750 615	64 367 913
Depreciation of fixed assets	186 431 007	149 202 741
Taxes, fees, and charges	58 897 728	42 518 400
Provision/reversal of provision for bad receivables	(1 422 988)	(477 906)
Outsourced services and other cash expenses	2 337 747 746	3 222 090 728
	3 613 603 027	4 288 508 770

7 Other income and Other expenses

Other income	152 108 265	147 618 924
Other expenses	309 552 293	286 748 313
(Loss)/Profit	(157 444 028)	(139 129 389)

8 Current Corporate Income Tax Expense

From July 01, 2026 From July 01, 2025

	to September 30, 2026	to September 30, 2025
Total Profit before tax	30 006 433 736	27 596 438 496
- Adjustments for increase	271 277 593	263 050 395
- Adjustments for Decreases	(535 075 336)	(20 184 591)
- Total taxable income	29 742 635 993	27 839 304 300
- CIT payable (20%)	5 948 527 199	5 567 860 860
- Deferred Corporate Income Tax Expense	105 505 229	48 471
- Profit after tax	23 952 401 309	22 028 529 165

Prepared by



Tran Thi Tuyet Ngoc

Chief Accountant



Bui Hoang Truong Vi

Lam Dong, October 14, 2026

General Director



Nguyễn Hưng Cường