

**BINH DINH WATER SUPPLY
AND SEWERAGE
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: **545**/CTN-KTKD

Gia Lai, October **19**, 2026

Digitally signed by CÔNG TY CỔ
PHÂN CẤP
THOÁT NƯỚC
BÌNH ĐỊNH
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**PERIODIC INFORMATION DISCLOSURE
OF FINANCIAL STATEMENTS**

To:

- State Securities Commission of Vietnam;
- Hanoi Stock Exchange.

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, Binh Dinh Water Supply and Sewerage Joint Stock Company hereby discloses information regarding the financial statements (FS) for 3rd Quarter 2026 to the Hanoi Stock Exchange as follows:

1. Organization Information:

- Name: Binh Dinh Water Supply and Sewerage Joint Stock Company
- Stock code: BDW
- Address: 146 Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.
- Contact Phone: 0256 3646 061
- Website: <http://binhdinhwaco.com.vn/>

2. Details of Information Disclosure:

- Financial Statements for Quarter 3/2026

☒ Separate financial statements (for listed companies without subsidiaries or accounting units under a superior accounting entity);

☐ Consolidated financial statements (for listed companies with subsidiaries);

☐ Combined financial statements (for listed companies with dependent accounting units under a separate accounting structure).

- Cases requiring explanations:

+ The auditing organization issues an opinion other than an unqualified opinion for the FS (for reviewed/audited FS):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Post-tax profit for the reporting period differs by 5% or more before and after the audit, or shifts from loss to profit or vice versa (for audited FS in 2025):

☐ Yes

☐ No

Explanatory note required if applicable:

☐ Yes

☐ No

+ Post-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

Explanatory note required if applicable:

☒ Yes

☐ No

+ Post-tax profit for the reporting period is a loss, shifting from profit in the same period last year to loss this year, or vice versa:

☐ Yes

☒ No

Explanatory note required if applicable:

☐ Yes

☐ No

This information has been published on the company's website on October 19, 2026 at the following link: <http://binhdinhwaco.com.vn/>

Recipients:

- As above;
- Company website;
- Archives: Office, Accounting & Business Dept. *ml*

Attached documents:

- Financial Statements for 3rd Quarter 2026.

Representative of the organization

Legal Representative

(Signature, full name, title, and company seal)



Lê Thanh Cường



**BINH DINH WATER SUPPLY AND SEWERAGE JOINT
STOCK COMPANY**

Address: No. 146 Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai
Province, Vietnam

Tel: 0256 3646061

Website: <https://binhdinhwaco.com.vn/>

Recipient:

**FINANCIAL STATEMENTS
FOR 3RD QUARTER 2026**



INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30th September 2026

Unit: VND

ASSETS	Code	Note	Closing Balance (30/9/2026)	Opening Balance (01/01/2026)
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
A - SHORT-TERM ASSETS	100		118,298,851,183	84,594,775,840
I. Cash and cash equivalents	110	5.1	63,155,519,778	52,570,407,071
1. Cash	111	-	10,355,519,778	4,570,407,071
2. Cash equivalents	112		52,800,000,000	48,000,000,000
II. Short-term financial investments	120		18,000,000,000	2,000,000,000
1. Trading securities	121		-	-
2. Provision for lost due to the decrease in prices of trading securities	122		-	-
3. Held-to-Maturity investments	123	5.2	18,000,000,000	2,000,000,000
4. Allowance for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term Investments	125		-	-
6. Allowances for impairment of other short-term Investments	126		-	-
III. Short-term receivables	130		24,927,917,109	15,635,458,600
1. Short-term receivables from customers	131	5.3	18,301,400,090	14,103,055,970
2. Short-term prepayments to suppliers	132	5.4	2,168,072,602	115,618,769
3. Short-term Internal Receivables	133		-	-
4. Receivables by the Scheduled Progress of Construction Contracts	134		-	-
5. Other short-term receivables	135	5.5	4,841,985,910	1,800,325,354
6. Short-term allowances for doubtful debts	136	5.6	(383,541,493)	(383,541,493)
7. Insufficient Assets	137		-	-
IV. Inventories	140		11,039,957,258	13,051,833,737
1. Inventories	141	5.7	11,039,957,258	13,051,833,737
2. Provision for decline in inventory	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term livestock for single-harvest production	151		-	-
2. Short-term seasonal crops or single-harvest crops	152		-	-
3. Allowances for impairment of short-term biological assets	153		-	-
V. Other short-term assets	160		1,175,457,038	1,337,076,432
1. Short-term deferred expenses	161	5.11	225,126,375	-
2. Deductible value added tax	162		21,663,009	-
3. Taxes and other receivables from government budget	163	5.16	928,667,654	1,337,076,432
4. Repurchase Government Bonds Transactions	164		-	-
5. Others Current Assets	165		-	-

ASSETS	Code	Note	Closing Balance (30/9/2026)	Opening Balance (01/01/2026)
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
B - LONG-TERM ASSETS	200		362,809,565,944	373,604,864,034
I. Long-term receivables	210		421,164,361	421,164,361
1. Long-term Receivables from Customers	211	5.3	-	-
2. Payables to seller long-term	212	5.4	-	-
3. Capital of units directly under	213		-	-
4. Long-term Internal Receivables	214		-	-
5. Long-term loan receivables	215	5.5	421,164,361	421,164,361
6. Provision for long-term doubtful debts	216		-	-
II. Fixed assets	220		335,709,477,054	345,267,262,717
1. Tangible fixed assets	221	5.8	335,709,477,054	345,220,044,210
- Historial costs	222		1,023,197,908,117	990,866,560,521
- Accumulated depreciation	223		(687,488,431,063)	(645,646,516,311)
2. Financial lease assets	224		-	-
- Historial costs	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	5.9	-	47,218,507
- Historial costs	228		1,010,436,800	1,010,436,800
- Accumulated amortization	229		(1,010,436,800)	(963,218,293)
III. Long-term biological assets	230		-	-
1. Livestock for periodic production	231		-	-
a) Immature livestock for periodic production	232		-	-
b) Mature livestock for periodic production	233		-	-
- Historical Costs	234		-	-
- Accumulated depreciation	235		-	-
2. Long-term livestock for single-harvest production	236		-	-
3. Long-term seasonal crops or single-harvest crops	237		-	-
4. Allowance for impairment of long-term biological assets	238		-	-
IV. Invested real estate	240		-	-
- Historial costs	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term assets in progress	250		8,211,005,109	5,023,840,014
1. Production in progress: long-term	251		-	-
2. Construction in progress	252	5.10	8,211,005,109	5,023,840,014
VI. Long-term-financial investments	260		-	-
1. Subsidiary company investments	261		-	-
2. Investments in Associates, Joint-Ventures	262		-	-
3. Investments in Other Companies	263		-	-
4. Allowances for long-term investments	264		-	-
5. Long - term held to maturity Investments	265		-	-

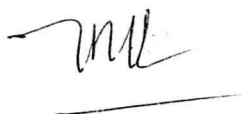
ASSETS	Code	Note	Closing Balance (30/9/2026)	Opening Balance (01/01/2026)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
6. Allowance for impairment of long-term held-to-maturity investments	266		-	-
VII. Other long-term assets	270		18,467,919,420	22,892,596,942
1. Long-term deferred expenses	271	5.11	18,467,919,420	22,892,596,942
2. Deferred income tax assets	272		-	-
3. Long-term Equipment and Spare Parts	273		-	-
4. Other investments: long-term	274		-	-
TOTAL ASSETS (270 = 100 + 200)	280		481,108,417,127	458,199,639,874

RESOURCES	Code	Note	Closing Balance (30/9/2026)	Opening Balance (01/01/2026)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
C - LIABILITIES	300		179,769,316,341	167,863,369,499
I. Short-term liabilities	310		92,305,512,194	80,399,565,352
1. Short-term trade payables	311	5.13	20,687,385,076	11,074,528,335
2. Short-term prepayments from customers	312	5.15	2,555,786,015	1,462,474,594
3. Dividends and profit payables	313	5.14	31,207,500	28,998,750
4. Short-term Taxes and other payables to State budget	314	5.16	6,461,117,528	6,126,238,756
5. Payables to employees	315		17,926,207,486	12,365,693,215
6. Others expahjn: short-term	316		1,942,736,595	-
7. Short-term Intercompany Payables	317		-	-
8. Payables by Scheduled Progress of Construction Contracts	318		-	-
9. Short-term Unrealized Revenue	319		-	-
10. Other short-term payables	320	5.17	10,783,691,052	10,238,814,795
11. Short-term borrowings and finance lease liabilities	321	5.12	792,147,000	7,539,901,321
12. Provision of Short-term Payables	322		-	-
13. Bonus and welfare fund	323		31,125,233,942	31,562,915,586
14. Price Stabilisation Fund	324		-	-
15. Repurchase Government Bonds Transactions	325		-	-
II. Long-term liabilities	330		87,463,804,147	87,463,804,147
1. Long-term Payables to Suppliers	331	5.13	-	-
2. Long term Advances Received from the Customers	332		-	-
3. Long-term Taxes and other payables to State budget	333		-	-
4. Long-term Payable Expenses	334		-	-
5. Internal Payables of Capital	335		-	-
6. Long-term Internal Payables	336		-	-
7. Long-term deferred revenues	337		-	-
8. Other long-term payables	338	5.17	66,603,530,147	66,603,530,147
9. Long-term borrowings and finance lease liabilities	339	5.12	20,860,274,000	20,860,274,000

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RESOURCES	Code	Note	Closing Balance (30/9/2026)	Opening Balance (01/01/2026)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
10. Convertible bonds	340		-	-
11. Preferred shares: liabilities	341		-	-
12. Payable Deferred Income Tax	342		-	-
13. Provision of Long-term Payables	343		-	-
14. Science and Technology Development Fund	344		-	-
D - OWNERS' EQUITY	400		301,339,100,786	290,336,270,375
1. Contributed capital	411		124,108,000,000	124,108,000,000
- Ordinary shares with voting rights	411a		124,108,000,000	124,108,000,000
- Preferred stock capital	411b		-	-
2. Capital surplus	412		-	-
3. The Right to convert the Convertible Bonds to shares	413		-	-
4. Other capitals	414		78,556,690,622	71,436,271,322
5. Treasury shares	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate difference	417		-	-
8. Development and investment funds	418		68,169,878,197	56,759,878,197
9. Other Funds	419		-	-
10. Undistributed profit after tax	420		30,504,531,967	38,032,120,856
- Undistributed profit after tax brought forward	420a		-	-
- Undistributed profit after tax for the current year	420b		30,504,531,967	38,032,120,856
TOTAL RESOURCES (440 = 300 + 400)	440		481,108,417,127	458,199,639,874

PREPARER



Nguyen Thi Phuong Tra

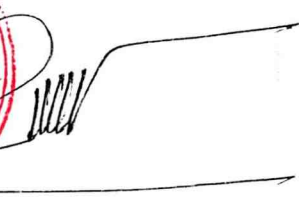
CHIEF ACCOUNTANT



Dang Hoang Trung

Approved, October 19, 2026

CHAIRMAN OF THE BOARD OF
DIRECTORS

Le Thanh Cuong

INTERIM INCOME STATEMENT

(Full form)

For the period from 01/01/2026 to 30/9/2026

Unit: VND

ITEMS	Code	Note	Second Quarter		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	6.1	93,951,020,590	87,554,702,656	266,655,220,066	233,672,077,070
2. Revenue deductions	02	6.2	-	-	47,262,897	1,738,704
3. Net revenues from sales and services rendered (10=01-02)	10	6.3	93,951,020,590	87,554,702,656	266,607,957,169	233,670,338,366
4. Cost of goods sold	11	6.4	66,469,564,783	55,064,773,346	185,462,623,652	153,622,769,209
5. Gross revenues from sales and services rendered (20=10-11)	20		27,481,455,807	32,489,929,310	81,145,333,517	80,047,569,157
6. Gain/(loss) on sale and disposal of investment properties	21		-	-	-	-
7. Financial income	22	6.5	958,044,358	260,882,467	1,960,810,436	391,946,607
8. Financial expenses	23	6.6	397,730,477	353,905,600	1,264,953,268	1,195,416,625
- In which: Interest expenses	24		397,730,477	353,905,600	1,264,953,268	1,195,416,625
9. Selling expenses	25	6.8	10,108,429,190	9,586,670,538	27,913,687,337	27,336,120,926
10. General administration expenses	26	6.8	6,912,191,804	5,925,374,528	18,921,438,675	17,203,149,524
11. Net profit from operating activities (30=20+(21-22)-(25+26))	30		11,021,148,694	16,884,861,111	35,006,064,673	34,704,828,689
12. Other income	31	6.7	840,212,763	1,596,157,938	3,997,683,042	4,240,002,745
13. Other expenses	32	6.7	62,443,310	1,157,258,334	809,074,564	1,680,748,931
14. Others profits (40=31-32)	40	6.7	777,769,453	438,899,604	3,188,608,478	2,559,253,814
15. Total net profit before tax (50=30+40)	50		11,798,918,147	17,323,760,715	38,194,673,151	37,264,082,503
16. Current corporate income tax expenses	51	6.10	2,380,350,183	3,528,713,743	7,690,141,184	7,564,701,301
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profit after corporation income tax (60=50-51-52)	60		9,418,567,964	13,795,046,972	30,504,531,967	29,699,381,202
19. Primary earning per share	70	6.11	758	888	2,458	1,722
20. Decline earning per share	71		-	-	-	-

PREPARER

Nguyen Thi Phuong Tra

CHIEF ACCOUNTANT

Dang Hoang Trung

Approved, October 19, 2026

CHAIRMAN OF THE BOARD
OF DIRECTORS

Le Thanh Cuong

INTERIM CASH FLOW STATEMENT
(Full form)
(Direct method)
For the period from 01/01/2026 to 30/09/2026

Unit: VND

ITEMS		Code	Note	Accumulated from the beginning of the year	
				Current year	Previous year
1		2	3	4	5
I. Cash flow from operating activities					
1. Cash receipts from goods sale, services supply and others	01			278,104,969,815	240,175,467,021
2. Cash payments to goods suppliers and service providers	02			(135,752,404,076)	(120,851,613,876)
3. Cash payments to employees	03			(37,940,373,517)	(35,664,361,672)
4. Interest paid	04			(1,264,953,268)	(1,257,782,180)
5. Cash payment of enterprise income tax	05			(8,184,553,791)	(5,376,991,090)
6. Other cash receipts from business activities	06			64,395,732,348	57,515,431,368
7. Other cash payments to production and business activities	07			(88,301,023,335)	(74,835,019,344)
Net cash flows from business activities	20			71,057,394,176	59,705,130,227
II. Cash flow from investment activities					
1. Cash payments to procure and/or construct fixed assets and other long-term assets	21			(24,157,147,026)	(25,484,355,769)
2. Cash receipts from the liquidation, assignment or sale of fixed assets and other long-term assets	22			-	-
3. Cash payments to provide loans, to acquire debt instruments of other units	23			(16,000,000,000)	(2,000,000,000)
4. Cash receipts from the recovery of loans provided, from the re-sale of debt instruments of other units	24			-	-
5. Cash payments of investments in capital contributions to other units	25			-	-
6. Cash recovered from investments in capital contributions to other units	26			-	-
7. Cash receipts from loan interests, dividends and earned profits	27			1,943,911,128	391,946,607
Net cash flow from Investment activities	30			(38,213,235,898)	(27,092,409,162)
III. Cash flow from financial activities					
1. Cash proceeds from the issuance of shares or reception of capital contributed by owners	31			-	-
2. Cash payments for the repurchase of shares or return of capital contributed by owners	32			-	-
3. Cash receipts from short- or long-term borrowings	33			-	-
4. Cash repayments of principals of borrowings	34			(6,747,754,321)	(13,726,763,000)
5. Cash repayments of financial leasing debts	35			-	-
6. Cash payments of dividends or profits to owners or shareholders	36			(15,511,291,250)	(13,644,042,500)
Net cash flows from financial activities	40			(22,259,045,571)	(27,370,805,500)
Net cash flow in the period (50=20+30+40)	50			10,585,112,707	5,241,915,565
Cash and cash equivalents at the beginning of period	60			52,570,407,071	35,790,143,562
Effect of exchange rate fluctuations	61			-	-
Cash and cash equivalents at the end of period (70=50+60+61)	70		5.1	63,155,519,778	41,032,059,127

PREPARER

Nguyen Thi Phuong Tra

CHIEF ACCOUNTANT

Dang Hoang Trung

CHAIRMAN OF THE BOARD OF DIRECTORS

Le Thanh Cuong

Approved, October 19, 2026

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Binh Dinh Water Supply And Sewerage Joint Stock Company (hereinafter referred to as "the Company"), formerly known as Binh Dinh Water Supply and Sewerage One Member Company Limited, was converted into Binh Dinh Water Supply And Sewerage Joint Stock Company according to the decision Decree No. 512/QĐ - CT People's Committee dated March 20, 2012 on approving the plan to arrange enterprises with 100% state capital in Binh Dinh province for the period 2012-2015. The company operates under the Certificate of Business Registration Joint Stock Company business code 4100258955 issued by the Department of Planning and Investment of Binh Dinh province for the first time on July 31, 2010, Changes of times and the 9th time on July 3, 2025 issued by the Department of Enterprises and Collective Economy, Gia Lai Department of Finance, regarding the change of the legal representative and the head office address.

Corporation Name in a Foreign Language: Binh Dinh Water Supply And Sewerage Joint Stock Company, Initials: BIDIWASSCO.

The Company's Charter capital under the Business Registration Certificate number 4100258955, changed for the 9th time on July 3, 2025 is 124,108,000,000 VND (In word: One hundred and twenty-four billion, one hundred and eight million dong).

The Company's stock is currently listed on the UPCoM Stock Exchange with stock code BDW

The Company's registered office is located at No. 146, Ly Thai To Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.

1.2 Principal activities

The Company's main activities during the year: Production and trading of clean water.

1.3 Operating industries and principal activities

Business lines according to the Company's business registration:

- Water exploitation, treatment and supply (details: clean water production and trading);
- Pollution treatment and other waste management activities (details: maintenance, dredging and waste treatment of Quy Nhon city's drainage system; septic tank pumping and waste treatment);
- Architectural activities and related technical consultancy (details: design of water supply and drainage works; supervision of installation of water supply and drainage equipment; investment project consultancy);
- Installation of water supply and drainage systems, heating, air conditioning (details: purchase and sale of specialized water supply and drainage materials and equipment);
- Other specialized wholesale not elsewhere classified (details: purchase and sale of specialized water supply and drainage materials and equipment);
- Technical inspection and analysis (details: water meter inspection);
- Production of mineral water, bottled purified water;
- Production of ice;
- Drainage and wastewater treatment;
- Wholesale of other construction materials and installation equipment;
- Construction of other civil engineering works (details: construction of technical infrastructure works);
- Construction of all types of houses (details: construction of civil and industrial works).
- Transport of goods by road;
- Leasing of motor vehicles;
- Leasing of machinery, equipment and other tangible items;
- Trading in real estate, land use rights owned, used or leased by the owner.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

1.4 Normal operating cycle

The Company's normal operating cycle is 12 months.

1.5 The Company structure

As at 30/9/2026, the Company has dependent units as follows:

Name	Main activities	Address
Water Supply Enterprise No. 1	Producing and trading clean water	345/32 Nguyen Lu Street, An Nhon Ward, Gia Lai Province
Water Supply Enterprise No. 2	Producing and trading clean water	Lai Giang Group, Bong Son Ward, Gia Lai Province

1.6 Number of employees

The total number of the Company's employees as at 30/9/2026 is 342 employees (as at 31/12/2025 is 348 employees)

1.7 Statement of information comparability on the financial statements

The Company consistently applies accounting policies in accordance with the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Minister of Finance; therefore, the information and data presented in the Financial Statements are comparable.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since January 1, 2026. In the event that the application of this Circular changes the presentation of the Financial Statements, the Company will restate or reclassify comparative figures in accordance with regulations. Therefore, the accounting information and data presented in the interim Financial Statements are comparable due to consistent calculation and presentation.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.

The Company's interim Financial Statements are prepared for the interim accounting period ended June 30, 2026

2.2 Accounting currency

The accompanying financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 200/2014/TT-BTC dated December 22, 2014.

3.2 Statements for the compliance with Accounting Standards and System

The Board of Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Financial Statements.



NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the financial statements:

Basis of preparation of the financial statements

The attached financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements.

Accounting estimates

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year.

Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments accounting principle

Held-to-Maturity investments accounting principle

Held-to-Maturity investments include term deposits with banks.

Held-to-Maturity investments are initially stated at historical cost, which includes the purchase price and expenses associated with purchase of investments.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. The cost of inventories is determined in accordance with the weighted average method

Net realizable value is the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

The original cost of self-made or self-constructed tangible fixed assets includes construction costs, actual production costs incurred plus installation and trial operation costs. Expenses incurred after

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

initial recognition are only recorded as an increase in the original cost of fixed assets if these expenses certainly increase future economic benefits from the use of that asset. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Buildings, structures	06 - 30
Machinery and equipment	03 - 15
Motor vehicles	06 - 30
Office equipment	03 - 10
Others	04 - 05

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year

Intangible fixed assets and Amortization

The Company's intangible assets are Technology. Computer software is amortized on a straight-line basis over its estimated useful life of 2-3 years

Historical costs of intangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods.

The Company's deferred expenses includes interest and management fees, installation and replacement meter value, land rental costs, groundwater exploitation license application costs, etc.

Interest expenses and ADB project management fees incurred during the year are paid by the Company in January and June each year and are allocated equally for each 6-month period.

The value of installed and replaced meters is allocated equally by the Company within 12 quarters starting from the quarter of occurrence.

Land rental is allocated by the Company according to the rental period. Costs of preparing documents and granting licenses for underground water exploitation are allocated according to the licensed period. The remaining costs are allocated over 03 years using the straight-line method.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company.
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payables

Dividends are recognized as a liability as of the last registration date in accordance with the Resolution of the Board of Directors of Binh Dinh Water Supply and Sewerage Joint Stock Company and the Notice of the last registration date from the Vietnam Securities Depository and Clearing Corporation

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs"

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Undistributed profits are determined based on the business results after corporate income tax and the Company's profit distribution or loss settlement.

Profit after corporate income tax is distributed as dividends to shareholders after being approved by the Board of Shareholders at the Company's Annual General Meeting and after having set aside funds according to the Company's Charter.

Revenue and other income

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined

Revenue from selling clean water

The revenue from selling clean water is determined and calculated based on the water tariff prescribed by the People's Committee of Gia Lai Province and the monthly volume of water consumed, which is determined according to the water meter of the customers.

Revenue of construction

Revenues of construction are reliably recognized in the following cases:

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

For construction contracts stipulating that the contractor is paid according to the planned schedule, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work determined by the Company as at the balance sheet date.

For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and reflected on the issued invoice

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid.
- The contract costs are recognized to expenses only when they actually incur.

Revenue from interest income and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold or services rendered including the cost of clean water, production cost of construction products sold during the period is recorded corresponding to revenue of the period.

Financial expenses

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are capitalised as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income arising from the temporary investment of borrowings is deducted from the cost of the relevant assets..

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

Current corporate income tax expense and deferred corporate income tax expense

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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 examination results of the competent tax authorities.

Earnings per shares

Basic earnings per shares are calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of Management believes that the Company operates in segments according to the main business sector of clean water production and supply, other activities account for a very small proportion of the Company's operations and the Company operates in a single geographical segment, which is Binh Dinh province, Vietnam. Therefore, the Company is not required to present segment reports by business sector and geographical area according to Vietnamese Accounting Standard No. 28 - Segment reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE BALANCE SHEET

Unit: VND

5.1 Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	47,522,232	51,834,184
Demand deposits (*)	10,307,997,546	4,518,572,887
Cash in transit	-	-
Cash equivalents (**)	52,800,000,000	48,000,000,000
Total	63,155,519,778	52,570,407,071

(*) Details of Demand deposits

	30/09/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Dinh Branch	2,183,904,994	1,210,585,180
Vietnam Bank for Agriculture and Rural Development - Binh Dinh Branch	1,941,388,512	1,402,958,408
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Dinh Branch	2,914,160,851	419,970,624
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	2,013,232,742	435,951,926
Others	1,255,310,447	1,049,106,749
Total	10,307,997,546	4,518,572,887

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

() Details of Cash equivalents**

	30/09/2026	01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Dinh Branch	14,500,000,000	10,500,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	15,500,000,000	25,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Dinh Branch	17,500,000,000	8,000,000,000
Others	5,300,000,000	4,500,000,000
Total	52,800,000,000	48,000,000,000

5.2 Short-term financial investment

Investments held to maturity

	30/09/2026			01/01/2026		
	Original cost	Recoverable amount	Allowances value	Original cost	Recoverable amount	Allowances value
Short-term	18,000,000,000	18,000,000,000	-	2,000,000,000	2,000,000,000	-
<i>Term deposits</i>	<i>18,000,000,000</i>	<i>18,000,000,000</i>	<i>-</i>	<i>2,000,000,000</i>	<i>2,000,000,000</i>	<i>-</i>
Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Dinh Branch	13,000,000,000	13,000,000,000	-	2,000,000,000	2,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Binh Dinh Branch	2,000,000,000	2,000,000,000	-	-	-	-
Vietnam Bank for Agriculture and Rural Development - Binh Dinh Branch	1,000,000,000	1,000,000,000	-	-	-	-
Nam A Commercial Joint Stock Bank - Quy Nhon Branch	2,000,000,000	2,000,000,000	-	-	-	-
	-	-	-	-	-	-
Long-term	-	-	-	-	-	-
Total	18,000,000,000	18,000,000,000	-	2,000,000,000	2,000,000,000	-

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.3 Receivables from customers

	30/09/2026		01/01/2026	
	Book value	Allowances value	Book value	Allowances value
Short-term	18,301,400,090	(383,541,493)	14,103,055,970	(383,541,493)
Must collect water bill from customers	17,036,701,973	(339,085,866)	13,774,236,815	(339,085,866)
Others	1,264,698,117	(44,455,627)	328,819,155	(44,455,627)
Long-term	-	-	-	-
Total	18,301,400,090	(383,541,493)	14,103,055,970	(383,541,493)

5.4 Repayments to suppliers

	30/09/2026		01/01/2026	
	Book value	Allowances value	Book value	Allowances value
Short-term	2,168,072,602	-	115,618,769	-
Design Consultancy Company Limited	57,490,000	-	57,490,000	-
Perfect Viet Nam Consultant Design Construction Joint Stock Company.	1,835,000,000	-	-	-
Quoc Tu Trading Limited Liability Company	250,000,000	-	-	-
Others	25,582,602	-	58,128,769	-
Long-term	-	-	-	-
Total	2,168,072,602	-	115,618,769	-

**BINH DINH WATER SUPPLY AND SEWERAGE
JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward,
Gia Lai Province, Vietnam

Form B09 - DN

(Issued under Circular No.99/2025/TT-BTC
27th October 2025 of the Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.5 Other receivables

	30/09/2026		01/01/2026	
	Book value	Allowances value	Book value	Allowances value
Short-term	4,841,985,910	-	1,800,325,354	-
Deposits	201,162,800	-	-	-
Other receivables	4,640,823,110	-	1,800,325,354	-
+ Advance payment for production and business materials:	4,400,592,365	-	1,572,744,127	-
<i>Pham Ngoc Tan-XN1-Materials</i>	-	-	526,524,797	-
<i>Pham Trung Tin-XN1-Materials</i>	424,909,789	-	-	-
<i>Bui Quang Tu-XN2-Materials</i>	2,148,968,041	-	526,602,821	-
<i>Vo Van Duc-Materials</i>	-	-	302,031,136	-
<i>Nguyen Ngoc Hieu-Materials</i>	895,936,900	-	-	-
<i>To Thi Ngoc Hieu-Materials</i>	553,290,826	-	-	-
<i>Others</i>	377,486,809	-	217,585,373	-
+ Others receivables	240,230,745	-	227,581,227	-
Long-term	421,164,361	-	421,164,361	-
Quy Nhon City Water Supply and Sanitation Project Management	421,164,361	-	421,164,361	-
Total	5,263,150,271	-	2,221,489,715	-

5.6 Bad debts

	30/09/2026			01/01/2026		
	Original value	Overdue period	Recoverable amount	Original value	Overdue period	Recoverable amount
Bad debts						
Uncollectible water bills from customers	28,020,615	6 months - 1 year	19,614,430	28,020,615	6 months - 1 year	19,614,430
Uncollectible water bills from customers	35,963,557	1 - 2 years	17,981,778	35,963,557	1 - 2 years	17,981,778
Uncollectible water bills from customers	40,831,560	2 - 3 years	12,249,468	40,831,560	2 - 3 years	12,249,468
Uncollectible water bills from customers	284,115,810	Over 3 years	-	284,115,810	Over 3 years	-
Construction fees - Other objects	44,455,627	Over 3 years	-	44,455,627	Over 3 years	-
Total	433,387,169		49,845,676	433,387,169		49,845,676

**BINH DINH WATER SUPPLY AND SEWERAGE
JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward,
Gia Lai Province, Vietnam

Form B09 - DN

*(Issued under Circular No.99/2025/TT-BTC
27th October 2025 of the Minister of Finance)*

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.7 Inventories

	30/09/2026		01/01/2026	
	Original value	Allowances	Original value	Allowances
Raw materials	9,754,980,586	-	12,740,610,445	-
Tools and supplies	266,202,000	-	311,223,292	-
Work in progress	1,018,774,672	-	-	-
Total	11,039,957,258	-	13,051,833,737	-

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NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

5.8 Tangible fixed assets

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORY COST						
As at 01/01/2026	90,807,044,023	122,166,811,215	774,763,903,200	2,864,556,363	264,245,720	990,866,560,521
Purchase	-	573,325,926	1,854,014,815	95,900,000	-	2,523,240,741
Construction investment completed	1,576,049,066	4,987,871,966	16,358,880,972	-	-	22,922,802,004
Other increases (*)	-	-	7,141,554,000	-	-	7,141,554,000
Other decreases (**)	(51,820,000)	(43,488,093)	(160,941,056)	-	-	(256,249,149)
As at 30/09/2026	<u>92,331,273,089</u>	<u>127,684,521,014</u>	<u>799,957,411,931</u>	<u>2,960,456,363</u>	<u>264,245,720</u>	<u>1,023,197,908,117</u>
ACCUMULATED DEPRECIATION						
As at 01/01/2026	61,307,499,196	76,659,825,413	504,972,875,155	2,442,070,827	264,245,720	645,646,516,311
Depreciation	4,086,737,084	8,424,790,641	29,132,930,561	280,312,252	-	41,924,770,538
Disposal	-	-	-	-	-	-
Other increases	-	-	-	-	-	-
Other decreases (**)	(15,472,391)	(30,823,535)	(36,559,860)	-	-	(82,855,786)
As at 30/09/2026	<u>65,378,763,889</u>	<u>85,053,792,519</u>	<u>534,069,245,856</u>	<u>2,722,383,079</u>	<u>264,245,720</u>	<u>687,488,431,063</u>
NET BOOK VALUE						
As at 01/01/2026	<u>29,499,544,827</u>	<u>45,506,985,802</u>	<u>269,791,028,045</u>	<u>422,485,536</u>	-	<u>345,220,044,210</u>
As at 30/09/2026	<u>26,952,509,200</u>	<u>42,630,728,495</u>	<u>265,888,166,075</u>	<u>238,073,284</u>	-	<u>335,709,477,054</u>

Net book value of tangible fixed assets used to secure bank loans as at 30/9/2026 is VND 36,070,351,704 (as at 31/12/2025: VND 39,582,094,927).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/9/2026 is VND 229,912,428,434 (as at 31/12/2025: VND 196,544,982,043).



NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

(*) The increase in asset value is due to the handover of the water supply system along the East - West axis road connecting with the provincial western road (DT.638), section Km137+580 - Km143+787, in accordance with Decision No. 2525/QĐ-UBND dated June 11, 2026 of the Gia Lai Provincial People's Committee on the approval of final accounts of completed project investment capital, with a historical cost of VND 5,517,910,000 and the Handover Minutes for the completed project/work item put into use on September 8, 2026, regarding the 'Technical Infrastructure of Quy Hoa Science and Educational Urban Area' project, specifically the 'Domestic Water Supply and Firefighting (FF) System' item, with an original cost of VND 1,623,644,000.

(**) The decrease in asset value is due to the reduction in the finalization value of projects in accordance with Decision No. 2305/QĐ-UBND dated May 29, 2026 of the Gia Lai Provincial People's Committee on handling the inspection results of compliance with policies and laws in financial income - expenditure management and basic investment and construction management at Binh Dinh Water Supply and Sewerage Joint Stock Company, and Inspection Conclusion No. 13/KL-TTT dated May 25, 2026 of the Gia Lai Provincial Inspectorate on compliance with policies and laws in financial income - expenditure management and basic investment and construction management at Binh Dinh Water Supply and Sewerage Joint Stock Company, whereby:

- Decrease in historical cost of fixed assets: VND 256,249,149.
- Decrease in accumulated depreciation: VND 82,855,786.

5.9 Intangible fixed assets

	IT software	Total
HISTORY COST		
As at 01/01/2026	1,010,436,800	1,010,436,800
Purchase	-	-
Other increases	-	-
Other decreases	-	-
As at 30/09/2026	1,010,436,800	1,010,436,800
ACCUMULATED DEPRECIATION	-	-
As at 01/01/2026	963,218,293	963,218,293
Depreciation	47,218,507	47,218,507
Other increases	-	-
Other decreases	-	-
As at 30/09/2026	1,010,436,800	1,010,436,800
NET BOOK VALUE	-	-
As at 01/01/2026	47,218,507	47,218,507
As at 30/09/2026	-	-

The historical cost of intangible fixed assets which have been fully depreciated but still in use at 30/9/2026 is VND 1,010,436,800 (as at 31/12/2025: VND 801,436,800)

NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

5.10 Construction in progress

	30/09/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
New installation of D280 HDPE water supply pipelines for residential areas in Quarter 5, Bong Son Ward and Duc 3 Quarter, Hoai Nhon Nam Ward	-	-	2,498,366,341	2,498,366,341
Upgrading the capacity of Dap Da ward water treatment plant from 1.650 m3/day-night to 2.900 m3/day-night	-	-	1,406,392,084	1,406,392,084
Water supply booster pumping station for Nhon Hoi Economic Zone and Nhon Ly commune	512,690,000	512,690,000	512,690,000	512,690,000
Installation of the D250 cast iron water supply pipeline section from Nhon Thanh Water Treatment Plant to National Highway 1A	1,958,114,801	1,958,114,801	-	-
D200 cast iron pipeline connecting the network of An Nhon ward - An Nhon Bac Ward	1,051,793,076	1,051,793,076	-	-
Installation of D200 cast iron pipeline on Hung Vuong Street from Song Ngang Bridge to Dai Bridge	2,058,272,887	2,058,272,887	-	-
Installation of D200 cast iron pipeline on Hung Vuong Street from Ong Tho T-junction to Vo Thi Sau Street	831,168,470	831,168,470	-	-
Others	1,798,965,875	1,798,965,875	606,391,589	606,391,589
Total	8,211,005,109	8,211,005,109	5,023,840,014	5,023,840,014

5.11 Deferred expenses

	30/09/2026	01/01/2026
Short-term	-	-
Long-term	18,693,045,795	22,892,596,942
Cost of replacing meter for customer	11,284,066,168	14,541,091,258
Cost of installing water supply system for customer	4,903,204,173	5,873,233,160
Cost of preparing a water extraction license proposal	1,702,221,897	1,571,965,317
Land rental costs	473,965,500	489,839,500
Others	329,588,057	416,467,707
Total	18,693,045,795	22,892,596,942

NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

5.12 Borrowings and finance lease liabilities

	30/09/2026	Decreases during the period	Increases during the period	01/01/2026
a. Short-term loans	792,147,000	-	6,747,754,321	7,539,901,321
<i>Long-term loan due</i>	<i>792,147,000</i>	-	<i>6,747,754,321</i>	<i>7,539,901,321</i>
Vietnam Development Bank - Gia Lai Branch - Loan 110 billion VND (1)	-	-	3,668,285,600	3,668,285,600
Vietnam Development Bank - Gia Lai Branch - Loan 13 billion VND (2)	-	-	703,027,721	703,027,721
Gia Lai Development Investment Fundh - Water supply pipeline Thi Nai bridge (3)	264,341,000	-	793,023,000	1,057,364,000
Gia Lai Development Investment Fund - Water supply system 7, 8 area Bui Thi Xuan Ward (4)	277,981,000	-	833,943,000	1,111,924,000
Gia Lai Development Investment Fund - Becamex Industrial Park Water Supply System Project (5)	249,825,000	-	749,475,000	999,300,000
b. Long-term loans	20,860,274,000	-	-	20,860,274,000
<i>Loan</i>	<i>20,860,274,000</i>	-	-	<i>20,860,274,000</i>
Gia Lai Development Investment Fundh - Water supply pipeline Thi Nai bridge (3)	5,022,493,000	-	-	5,022,493,000
Gia Lai Development Investment Fund - Water supply system 7, 8 area Bui Thi Xuan Ward (4)	10,841,266,000	-	-	10,841,266,000
Gia Lai Development Investment Fund - Becamex Industrial Park Water Supply System Project (5)	4,996,515,000	-	-	4,996,515,000
Total	21,652,421,000	-	6,747,754,321	28,400,175,321

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.12 Borrowings and finance lease liabilities (Continued)

- (1) ODA loan agreement No. 507V.000.102 dated June 18, 2008 with the Development Bank - Binh Dinh Branch (*now Vietnam Development Bank - Gia Lai Branch*). Loan amount 110,046,760,600 VND, loan term 25 years, loan interest rate 5%/year (including management fee 0.2%), penalty interest 150% of loan interest rate during term. Investment loan for Quy Nhon City Water Supply and Sanitation project.
- (2) ODA loan agreement No. 507V.000.050 dated January 11, 2010 with the Development Bank - Binh Dinh Branch (*now Vietnam Development Bank - Gia Lai Branch*). Loan amount 13,708,675,721 VND, loan term 25 years, loan interest rate 0%/year, management fee 0.2%/year. Investment loan for Quy Nhon City Water Supply and Sanitation project.
- (3) Credit contract No. 03/2017/HĐTD-QĐTPT dated July 6, 2017. The loan amount is VND 11,366,677,000, the loan term is 13 years, from the date of receiving the first loan until the loan is fully repaid. Loan interest rate within the term (calculated on the outstanding loan balance within the term): 7%/year. Purpose of use: Investing and renovating the clean water supply pipeline through Thi Nai bridge. The collateral is the asset formed from the loan capital.
- (4) Credit contract No. 02/2019/HĐTD-QĐTPT dated September 4, 2019 and appendix No. 02/2021/PLHĐTD-QĐTPT dated May 10, 2021 with Binh Dinh Development Investment Fund (*now Gia Lai Development Investment Fund*). The loan amount is 14,733,000,000 VND, the loan to invest in the Project "Clean water supply system for Bui Thi Xuan Industrial Cluster and households in areas 7 and 8 of Bui Thi Xuan Ward, Quy Nhon City". The loan term is 183 months, the grace period is 2 years, the principal repayment period is 159 months. The loan interest rate is 7%/year. The collateral is all future assets of the Project to invest in the construction of a clean water supply system for Bui Thi Xuan Industrial Cluster and households in areas 7 and 8 of Bui Thi Xuan Ward, Quy Nhon City.
- (5) Credit contract No. 02/2021/HĐTD-QĐTPT dated November 26, 2021 with Binh Dinh Development Investment Fund (*now Gia Lai Development Investment Fund*). The loan amount is 7,994,415,000 VND, the loan term is 120 months, the grace period is 24 months, the loan interest rate is 7%/year, and the principal is paid from December 2024. The loan is for the investment project: "Water supply system for Becamex Binh Dinh Industrial Park with a capacity of 2,900m³/day and night. The collateral is all future assets of the Investment Project to build a water supply system for Becamex Binh Dinh Industrial Park with a capacity of 2,900m³/day and night.

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NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

5.13 Trade payables

	<u>30/09/2026</u>	<u>01/01/2026</u>
Short-term trade payables	20,687,385,076	11,074,528,335
Senco Binh Dinh Water Supply One Member Co.,Ltd	5,023,979,982	4,751,835,638
Senco Quy Nhon Water Supply One Member Co.,Ltd	4,398,634,271	2,744,946,225
Zenner-Coma Water Meter Joint Venture Company Limited	26,402,500	1,060,964,500
Viet Urban Consulting And Investment Corporation	3,453,370,250	-
Hawaco Southern Corporation	2,644,488,000	-
Others	5,140,510,073	2,516,781,972
Long-term trade payables	-	-
Total	<u>20,687,385,076</u>	<u>11,074,528,335</u>

5.14 Dividends and profit payables

	<u>30/09/2026</u>	<u>01/01/2026</u>
Dividends and profit payables	31,207,500	28,998,750

5.15 Prepayments from customers

	<u>30/09/2026</u>	<u>01/01/2026</u>
Short-term	2,555,786,015	1,462,474,594
Binh Dinh Investment and Construction JSC	1,200,000,000	1,200,000,000
Management Board of Investment and Construction of Agricultural and Rural Development Works of Gia Lai Province	681,830,000	-
Others	673,956,015	262,474,594
Long-term	-	-
Total	<u>2,555,786,015</u>	<u>1,462,474,594</u>

**BINH DINH WATER SUPPLY AND SEWERAGE
JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward,
Gia Lai Province, Vietnam

Form B09 - DN

(Issued under Circular No.99/2025/TT-BTC
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5.16 Taxes and other payables, receivables from Government budget

	01/01/2026	Additions	Paid	30/09/2026
Payables	-	-	-	-
Short-term	6.126.238.756	23.479.684.467	23.144.805.695	6.461.117.528
VAT (Drainage and wastewater treatment service fees) (*)	-	3.994.404.686	3.488.426.736	505.977.950
VAT	73.738.646	3.641.128.591	3.714.867.237	-
Corporate income tax	5.623.727.460	7.694.504.820	8.184.553.791	5.133.678.489
Natural resource tax	242.947.500	3.441.854.700	3.291.182.400	393.619.800
Fee, charges and other payables	185.825.150	4.665.746.830	4.423.730.691	427.841.289
+ <i>Water Resources Exploitation Licensing Fee</i>	-	978.656.229	978.656.229	-
+ <i>Environmental protection fee for domestic wastewater</i>	185.825.150	3.687.090.601	3.445.074.462	427.841.289
+ <i>Others</i>	-	-	-	-
Long-term	-	-	-	-
Total	6.126.238.756	23.479.684.467	23.144.805.695	6.461.117.528
Receivables	-	-	-	-
Short-term	1.337.076.432	898.333.120	489.924.342	928.667.654
VAT (Drainage and wastewater treatment service fees) (*)	274.678.279	274.678.279	-	-
Personal income tax	1.062.398.153	623.654.841	489.924.342	928.667.654
Long-term	-	-	-	-
Total	1.337.076.432	898.333.120	489.924.342	928.667.654

(*) The Company collects and pays VAT on drainage services to the State budget according to Decision 134/QĐ-UBND dated January 12, 2026 of the People's Committee of Gia Lai province regarding the approval of the price plan for sewerage and wastewater treatment services in 05 wards (formerly belonging to Quy Nhon City) for the 2026 - 2028 period.

NOTES TO THE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/9/2026

5.17 Other payables

	<u>30/09/2026</u>	<u>01/01/2026</u>
Short-term	10,783,691,052	10,238,814,795
Environmental protection fee	175,465,152	159,170,937
Drainage and wastewater treatment service fees (1)	8,925,024,745	7,344,146,402
Excess deducted personal income tax	1,108,045,838	1,186,596,533
Binh Dinh Development Bank (now Vietnam Development Bank - Gia Lai Branch) (3)	-	533,608,422
Others	575,155,317	1,015,292,501
Long-term	66,603,530,147	66,603,530,147
Quy Nhon City Water Supply and Sanitation Project Management Board (2)	66,603,530,147	64,049,356,443
Quy Nhon Urban Environment Joint Stock Company (2)	-	2,554,173,704
Total	77,387,221,199	76,842,344,942

(1) Sewerage and wastewater treatment service charges collected via water bills in accordance with Decision No. 134/QD-UBND dated January 12, 2026, issued by the People's Committee of Gia Lai Province (effective from January 01, 2026) regarding the approval of the price plan for sewerage and wastewater treatment services in 05 wards (formerly belonging to Quy Nhon City) for the 2026 - 2028 period. The Company performs the collection on behalf of the authorities through water bills, is entitled to collection service fees as prescribed, and remits the remaining amount following the guidance of the Department of Finance in Document No. 2693/STC-QLNS dated June 27, 2025, regarding the remittance of proceeds from sewerage and wastewater treatment services during the administrative restructuring and reorganization of all levels; and Document No. 12/BQLDVC-KT dated July 21, 2025, issued by the Quy Nhon Public Service Management Board regarding the provision of bank account information and the temporary suspension of clean water service charges for households in Nhon Chau Commune.

(2) Amounts payable to the Quy Nhon City Water Supply and Sanitation Project Management Board with the amounts of VND 64,049,356,443 and VND 2,554,173,704 respectively related to the project under the second water supply and sanitation project for 7 cities/towns of Tuyen Quang, Ninh Binh, Vinh, Dong Hoi, Dong Ha, Quy Nhon and Ben Tre, invested in according to Decision No. 789/TTg dated October 26, 1996 of the Prime Minister and Decision approving adjustment No. 500/QD-BXD dated March 18, 1999 of the Ministry of Construction. The assets received for handover of the above project since 2001 according to Decision No. 1421/QD-UB dated May 21, 2001 of the People's Committee of Binh Dinh province, however, the project is still waiting for final settlement approval. The above payables will be processed after the competent authority approves the project settlement.

(3) Amount payable to Binh Dinh Development Bank (now Vietnam Development Bank - Gia Lai Branch) from loan interest and management fees during the grace period of the project: 00022067- Water Supply and Sanitation 7 City Town. Details of the loan contract are presented in note 5.12.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.18 Owners' equity

a. Changes of owners' equity

	Share capital	Other capital	Development and Investment Fund	Retained profits	Total
As at 01/01/2025	124,108,000,000	51,680,338,322	45,988,506,197	35,904,572,211	257,681,416,730
Profit in the previous year	-	-	-	38,032,120,856	38,032,120,856
Development Investment Fund Appropriation in 2024	-	-	10,771,372,000	(10,771,372,000)	-
Bonus and Welfare Fund Appropriation in 2024	-	-	-	(11,481,320,211)	(11,481,320,211)
Provisional Dividend Appropriation in 2024	-	-	-	(13,651,880,000)	(13,651,880,000)
Receipt of fixed assets transferred under the Decision of the Provincial People's Committee	-	19,755,933,000	-	-	19,755,933,000
As at 31/12/2025	124,108,000,000	71,436,271,322	56,759,878,197	38,032,120,856	290,336,270,375
As at 01/01/2026	124,108,000,000	71,436,271,322	56,759,878,197	38,032,120,856	290,336,270,375
Profit in the year	-	-	-	30,504,531,967	30,504,531,967
Development Investment Fund Appropriation 2025 (*)	-	-	11,410,000,000	(11,410,000,000)	-
Bonus and Welfare Fund Appropriation 2025 (*)	-	-	-	(11,108,620,856)	(11,108,620,856)
Provisional Dividend Appropriation 2025	-	-	-	(15,513,500,000)	(15,513,500,000)
Receipt of fixed assets transferred under the Decision of the Provincial People's Committee	-	7,141,554,000	-	-	7,141,554,000
Refund to the State budget under Decision No. 279/QĐ-TTT dated June 1, 2026, and Inspection Conclusion No. 13/KL-TTT dated May 25, 2026, of the Gia Lai Provincial Inspectorate	-	(21,134,700)	-	-	(21,134,700)
As at 30/09/2026	124,108,000,000	78,556,690,622	68,169,878,197	30,504,531,967	301,339,100,786

(*) In accordance with the 2026 Annual General Meeting of Shareholders Resolution No. 03/NQ-DHDCĐ dated April 20, 2026, the Company's profit distribution is allocated as follows:

- Investment and development fund with a total amount of VND 11,410,000,000;
- Bonus and welfare fund with a total amount of VND 11,108,620,856;
- Dividend payout: VND 15,513,500,000.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

b. Details of owners' equity

	30/09/2026	01/01/2026
The state capital contribution (Gia Lai Development Investment Fund)	63,295,080,000	63,295,080,000
Capital contribution from other shareholders:	60,812,920,000	60,812,920,000
Thuy Anh Water Supply Sewerage Joint	30,901,310,000	30,901,310,000
Ms Nguyen Thi Kim Phuong	11,806,440,000	11,806,440,000
Others	18,105,170,000	18,105,170,000
Total	124,108,000,000	124,108,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Shareholder's capital	-	-
Opening balance	124,108,000,000	124,108,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	124,108,000,000	124,108,000,000
Dividends and profit distributed	15,513,500,000	13,651,880,000

d. Shares

	30/09/2026	01/01/2026
	Shares	Shares
Quantity of registered shares	12,410,800	12,410,800
Quantity of issued shares	12,410,800	12,410,800
Common shares	12,410,800	12,410,800
Preferred shares	-	-
Purchased shares	-	-
Common shares	-	-
Preferred shares	-	-
Outstanding shares	12,410,800	12,410,800
Common shares	12,410,800	12,410,800
Preferred shares	-	-
Par value of outstanding share (VND/ share)	10,000	10,000

**BINH DINH WATER SUPPLY AND SEWERAGE
JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward,
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NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

d. Other capital

	30/09/2026	01/01/2026
Fixed assets received according to the Decision of the Provincial People's Committee	50,274,730,322	43,133,176,322
An Nhon Town People's Committee supports investment in water supply system	28,281,960,300	28,303,095,000
Total	78,556,690,622	71,436,271,322



NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.19 Off Balance Sheet Items

5.19.1 Assets held in custody

Pursuant to document No. 605/UB-CN dated March 28, 2002 on approving the value of water pipes and accessories granted to Phu Phong water plant, now transferred to Binh Dinh Water Supply and Drainage Company, the assets to be kept in custody are detailed as follows:

MS	Materials	Specifications	Status	Unit	Quantity
1	Pump and accessories				
	1. Horizontal 2-intake pump and spare parts	Q=500m ³ /h; H=50; P=110	Normal	Set	3
	2. SP seal		Normal	Set	6
	3. SP crane bearing		Normal	Set	3
	4. SP shaft sleeve		Normal	Set	3
	5. SP housing (bearing)		Normal	Set	3
2	Accessories in set		Normal		
	1. 01 set of gauge flanges, washers, bolts and nuts for suction head (size M24), discharge head (size M22)		Normal	Set	3
	2. 6 foundation bolts (size M22)		Normal	Piece	18
	3. 1 compound gauge and 1 pressure gauge. 1 machine		Normal	Set	3
	4. 1 special tool set for each code including: 01 wrench, 01 hook wrench, 01 base gasket		Normal	Set	1
3	Vertical shaft pump and separate accessories	Q=200m ³ /h; H=50; P=45	Normal	Set	2
	1. SP pump bearing		Normal	Set	2
	2. SP seal		Normal	Set	4
	3. SP O-ring		Normal	Set	2
	4. Firm plate		Normal	Set	2
4	Accessories in set		Normal		
	1. 01 set of gauge flanges, washers, bolts and nuts		Normal	Set	2
	2. 1 compound gauge with faucet		Normal	Piece	2
	3. 2 electric poles with 18.25m cable		Normal	Piece	4
	4. 4 M24 size foundation bolts		Normal	Set	8
	5. 01 tool set for each code including: 1 12in TQ wrench, 1 silver closing tool		Normal	Set	1
	6. Pump impeller (2 pieces)		Normal	Package	1
	7. Pump base (2 pieces)		Normal	Package	1
	8. Water lift pipe + pump rod		Normal	Package	1

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

5.19 Off Balance Sheet Items (Continued)

5.19.1 Assets held in custody (Continued)

MS	Materials	Specifications	Status	Unit	Quantity
5	Vertical shaft pump and separate accessories	Q=180m3/h; H=50; P=45	Normal	Set	3
	1. SP pump bearing		Normal	Set	3
	2. SP seal		Normal	Set	6
	3. SP O-ring		Normal	Set	3
	4. Secure plate		Normal	Set	3
6	Accessories in set		Normal		
	1. 01 set of meter flange, washer, bolt and nut		Normal	Set	3
	2. 1 compound meter with tap		Normal	Piece	3
	3. 2 electric poles with 23.75m cable		Normal	Piece	6
	4. 4 M24 size foundation bolts		Normal	Set	12
	5. 01 tool set for each code including: 1 12in TQ wrench, 1 silver closing tool		Normal	Set	1
	6. Pump impeller (3 pieces)		Normal	Package	1
	7. Pump base (3 pieces)		Normal	Package	1
	8. Water lift pipe + pump rod		Normal	Package	1
7	Starter board and 4 foundation bolts	110KW-380v	Normal	Set	3
	1. SP- Bulb	1,2kw	Normal	Piece	3
	2. SP- Fuse	110kw	Normal	Piece	6
	3. Clock	110kwh	Normal	Set	3
8	Starter board and 4 foundation bolts	45kw-380v	Normal	Set	5
	1. SP- Bulb	1,2kw	Normal	Set	5
	2. SP- Fuse	45kw	Normal	Piece	5
	3. SP- Control panel	45kw	Normal	Piece	5
	4. Clock	45kw-380v	Normal	Set	5



BINH DINH WATER SUPPLY AND SEWERAGE JOINT STOCK COMPANY

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For the period from 01/01/2026 to 30/9/2026

5.19 Off Balance Sheet Items (Continued)**5.19.1 Assets held in custody (Continued)**

MS	Materials	Specifications	Status	Unit	Quantity
9	Laboratory equipment			Set	1
	1. PH test additive type SP		Broken	Piece	1
	2. PH meter type SP-PH		Normal	Piece	1
	3. Laboratory equipment in the set		Normal	Set	1
	- 01 PH meter, Horiba D12		Normal	Piece	1
	- 01 conductivity meter, Horiba ES12		Normal	Piece	1
	- 01 turbidity meter Hash, 2100P		Normal	Piece	1
	- 01 microbalance, Pretica 240A		Normal	Piece	1
	- 01 Memmert-SLM 500 steam sterilizer		Normal	Piece	1
	- 01 Stuart-SW-1 test bottle		Normal	Piece	1
	- 01 Memmert-WB-7 conductive water bottle		Normal	Piece	1
	- 01 Bibby clean water supply bottle, D400		Normal	Piece	1
	- 01 Memmert BE 500 drying oven		Normal	Piece	1
	- 02 stirrers with hot plates, PCM, 502-C2		Normal	Piece	2
	- 01 Trutmaure 2340 autoclave		Normal	Piece	1
	- 01 Shibata residual chlorine measuring set		Normal	Piece	1
	- 01 Carbolite CFW furnace 12/5/91		Normal	Piece	1
	- Chemicals		Broken	Set	1
	- Other consumer materials		Broken	Set	1

5.19.2 Bad debt resolved

	30/09/2026	01/01/2026
Customer receivables processed		
Over 3 years	444,619,535	444,619,535

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INCOME STATEMENT

6.1 Revenues from sales and services rendered

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Revenue from supply clean water	260,672,173,892	227,990,931,500
Revenue from construction contract	5,983,046,174	5,681,145,570
Total	266,655,220,066	233,672,077,070

6.2 Revenue deductions

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Trade discounts	47,262,897	1,738,704
- Revenue from supply clean water	741,600	1,710,000
- Revenue from construction contract	46,521,297	28,704
Sales discounts	-	-
Sales returns	-	-
Tổng	47,262,897	1,738,704

6.3 Net revenues from sales and services rendered

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Revenue from supply clean water	260,671,432,292	227,989,221,500
Revenue from construction contract	5,936,524,877	5,681,116,866
Total	266,607,957,169	233,670,338,366

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

6.4 Cost of goods sold

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Cost of supply clean water	181,698,932,713	149,520,130,265
Cost of construction contract	3,763,690,939	4,102,638,944
Total	185,462,623,652	153,622,769,209

6.5 Financial income

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Interest income from deposits	1,960,810,436	391,946,607
Total	1,960,810,436	391,946,607

6.6 Financial expenses

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Interest expenses	1,264,953,268	1,195,416,625
Total	1,264,953,268	1,195,416,625

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

6.7 Other income, Other expenses

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Other income		
Retained environmental protection fee for domestic wastewater	409,676,734	374,785,716
Retained drainage and wastewater treatment service fee	1,867,721,258	1,575,459,905
Receipts of compensation and support for site clearance	346,878,000	-
Revenue from asset leasing	517,053,250	560,507,500
Liquidation of recovered materials	856,145,455	1,718,586,364
Others	208,345	10,663,260
Total	3,997,683,042	4,240,002,745
Other expenses		
Repair costs of works affected by site clearance	355,552,395	957,258,334
Property rental costs	450,252,750	513,011,976
Others	3,269,419	210,478,621
Total	809,074,564	1,680,748,931
Others profits	3,188,608,478	2,559,253,814

6.8 Selling expenses and General and administrative expenses

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Selling expenses	27,913,687,337	27,336,120,926
Employee expenses	12,610,257,000	11,084,652,000
Cost of installation and replacement of meter for	13,697,295,253	14,656,275,606
Other cash expenses	1,606,135,084	1,595,193,320
General administrative expenses	18,921,438,675	17,203,149,524
Employee expenses	12,867,568,000	11,280,171,000
Other cash expense	6,053,870,675	5,922,978,524
Total	46,835,126,012	44,539,270,450

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

6.9 Production and business expenses by factors

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Raw material expenses	123,870,450,908	97,923,023,706
Employee expenses	48,445,163,255	42,603,253,459
Amortization and Depreciation expenses	41,213,754,134	39,898,861,202
(Reversal)/Increase in allowances	-	-
Outsourcing expenses	8,488,965,000	6,670,538,483
Other cash expenses	11,298,191,039	9,908,678,831
Total	233,316,524,336	197,004,355,681

6.10 Current corporate income tax expense

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Total accounting profit before corporate income tax	38,194,673,151	37,264,082,503
Increase adjustment	256,032,767	559,424,000
- <i>Invalid costs</i>	256,032,767	559,424,000
Decrease adjustment	-	-
Taxable income	38,450,705,918	37,823,506,503
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	7,690,141,184	7,564,701,301

6.11 Basic earnings per shares

	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Profit after corporate income tax	30,504,531,967	29,699,381,202
<i>Increase adjustment</i>	-	-
<i>Decrease adjustment</i>	-	(8,331,465,642)
+ <i>Appropriation of bonus welfare fund</i>	-	(8,331,465,642)
Profits attributable to shareholders holding common shares	30,504,531,967	21,367,915,560
Weighted average number of common shares outstanding for the period (shares)	12,410,800	12,410,800
Basic earnings per share (VND/share)	2,458	1,722

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

(*) The Company has not appropriated the bonus and welfare fund for the current accounting period from January 1, 2026 to June 30, 2026; the appropriation of the bonus and welfare fund will be implemented after being approved by the General Meeting of Shareholders.

Basic earnings per share for the prior accounting period from January 1, 2025 to June 30, 2025 has been restated because in 2026, the Company distributed the 2025 profit after tax in accordance with the 2026 Annual General Meeting of Shareholders' Resolution No. 03/NQ-DHĐCĐ dated April 20, 2026. Accordingly, the appropriation to the bonus and welfare fund was VND 11,108,620,856; therefore, the determination of profit used to calculate basic earnings per share for the prior accounting period from January 1, 2025 to June 30, 2025 was reduced by half of the aforementioned appropriated amount, equivalent to VND 5,554,310,428. Basic earnings per share for the prior accounting period from January 1, 2025 to June 30, 2025 changed as follows:

	Previous year (As disclosed) (From 01/01/2025 to 30/09/2025)	Previous year (Restate) (From 01/01/2025 to 30/09/2025)	Difference
Profit after corporate income tax	29,699,381,202	29,699,381,202	-
Increase adjustment	-	-	-
Decrease adjustment	-	(8,331,465,642)	(8,331,465,642)
+ Appropriation of bonus welfare fund	-	(8,331,465,642)	(8,331,465,642)
Profits attributable to shareholders holding common shares	29,699,381,202	21,367,915,560	(8,331,465,642)
Weighted average number of common shares outstanding for the period (shares)	12,410,800	12,410,800	
Basic earnings per share (VND/share)	2,393	1,722	(671)

7. OTHER INFORMATION

7.1 Information of related parties

In the year, the Company has transactions with related parties as follows:

Remuneration for Board of Directors, Supervisory Board and Management Board

Related parties	Nature of transactions	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Board of Directors, Supervisory Board and Management Board	Income	3,003,923,490	3,117,573,674

In Which:

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

Full name	Title	Current year (From 01/01/2026 to 30/09/2026)	Previous year (From 01/01/2025 to 30/09/2025)
Le Thanh Cuong	Chairman of the Board (appointed on June 27, 2025)	581,373,698	473,174,446
Nguyen Van Chau	Chairman of the Board (dismissed on June 27, 2025)	56,160,000	453,621,000
Le Tien Dung	Board Member, Director	507,884,819	480,825,646
Nguyen Nguyen Hoai Vien	Board Member (appointed on June 27, 2025), Deputy Director	464,512,219	427,514,636
Phan Dinh Tan	Board Member	133,330,756	118,400,473
Ngo Thi Hong Van	Board Member	133,330,756	118,400,473
Tran Nguyen Hanh Lan	Head of the Supervisory Board	511,105,962	451,583,000
Huynh Thi Giao	Board Member	113,551,005	97,824,327
Ha Phu Cuong	Board Member (dismissed on November 18, 2025)	-	97,532,327
Tran Anh Tuan	Board Member (appointed on November 18, 2025)	86,045,901	-
Dang Hoang Trung	Chief Accountant	416,628,374	398,697,346

7.2 Comparative information

The comparative information on the interim Statement of Financial Position and related notes comprises the figures from the Financial Statements for the fiscal year ended December 31, 2025, which were audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT International Auditing Firm.

Comparative information in the interim statement of income, interim statement of cash flows, and related notes represents the figures for the interim accounting period ended September 30, 2025.

The Company has applied the guidelines of Circular No. 99/2025/TT-BTC effective from January 1, 2026. To ensure comparability of financial information, the Company has restated or reclassified certain items in the financial statements for the fiscal year ended December 31, 2025, and the interim financial statements for the period ended September 30, 2025, as follows:

**BINH DINH WATER SUPPLY AND SEWERAGE
JOINT STOCK COMPANY**

No. 146, Ly Thai To Street, Quy Nhon Nam Ward,
Gia Lai Province, Vietnam

Form B09 - DN

*(Issued under Circular No.99/2025/TT-BTC
27th October 2025 of the Minister of Finance)*

NOTES TO THE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/9/2026

	01/01/2026 (Restate)	31/12/2025 (As disclosed)	Difference
Dividends and profit payables	31,207,500	-	31,207,500
Other short-term payments	10,238,814,795	10,270,022,295	(31,207,500)
Other capital	71,436,271,322	-	71,436,271,322
Funds used for fixed asset acquisition	-	71,436,271,322	(71,436,271,322)

PREPARER



Nguyen Thi Phuong Tra

CHIEF ACCOUNTANT



Dang Hoang Trung

Approved, October 19, 2026

**CHAIRMAN OF THE
BOARD OF DIRECTORS**



Le Thanh Cuong

