

SONADEZI CORPORATION
DONG NAI WATER JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 267 /TB-CN

Dong Nai, October 22, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Dong Nai Water Joint Stock Company shall disclose information on the financial statements (FS) of Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Dong Nai Water Joint Stock Company

- Stock code: DNW
- Address: No. 48, Cach Mang Thang 8, Tran Bien Ward, Dong Nai City.
- Contact phone: 0251 3843316
- Email: capnuocdongnai@dowaco.vn; Website: dowaco.vn

2. Information disclosure content:

- Financial statements Quarter 3/2026

☒ Separate financial statements *(The listed organization has no subsidiaries and the superior accounting unit has affiliated units);*

☒ Consolidated financial statements *(The listed organization has subsidiaries);*

☐ Consolidated financial statements *(The listed organization has an affiliated accounting unit with its own accounting regime).*

- Cases that require explanation:

+ The audit organization gives an opinion that is not an unqualified opinion on the financial statements *(for the audited annual financial statements):*

☐ Yes

☐ No

Explanatory document in case of “Yes”:

☐ Yes

☐ No

+ The difference between the profit after tax in the reporting period before and after auditing is 5% or more, changing from loss to profit or vice versa *(for audited annual financial statements):*

☐ Yes

☐ No

Explanatory document in case of “Yes”:

☐ Yes☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes☐ No

Explanatory document in case of "Yes":

☒ Yes☐ No

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

☐ Yes☒ No

Explanatory document in case of "Yes":

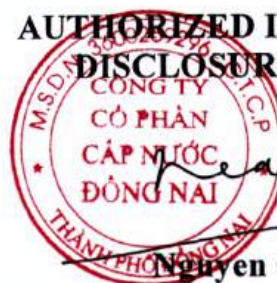
☐ Yes☐ No

This information was published on the company's website on... 22./10/2026 at the link <https://dowaco.vn/quan-he-co-dong>.

Enclosed:

- Separate and Consolidated Financial Statements Quarter 3/2026 including an explanation of fluctuations in profit after corporate income tax.

**AUTHORIZED INFORMATION
DISCLOSURE OFFICER**



Nguyễn Cao Ha
Nguyễn Cao Ha

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**THE CONSOLIDATED FINANCIAL
STATEMENTS**

The first 9 months of 2026

**DONG NAI WATER JOINT
STOCK COMPANY**

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

CONSOLIDATED FINANCIAL STATEMENT

(Full form)

As of September 30, 2026

Unit: VND

TARGETS	Code	Explanation	Final number	First issue of the year
A - SHORT-TERM ASSETS	100		837,871,978,143	823,034,993,764
I. Cash and cash equivalents	110	V.1	48,343,204,120	86,440,152,704
1. Money	111		48,343,204,120	56,436,248,594
2. Cash equivalents	112		-	30,003,904,110
II. Short-term financial investments	120		664,273,375,891	625,686,490,410
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Investment held until maturity	123	V.2a	664,273,375,891	625,686,490,410
4. Provision for short-term investments held to maturity	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments	126		-	-
III. Short-term receivables	130		68,299,541,669	61,196,139,040
1. Short-term receivables from customers	131	V.3	44,680,955,738	43,121,620,262
2. Prepayment to short-term sellers	132	V.4	22,387,854,135	10,861,628,967
3. Short-term intercompany receivables	133		-	-
4. Receivables must be collected according to the progr	134		-	-
5. Other short-term receivables	135	V.5	7,181,191,993	13,187,250,008
6. Provision for doubtful short-term receivables	136	V.6	(5,950,460,197)	(5,974,360,197)
7. Assets awaiting processing	137		-	-
IV. Inventory	140		56,749,610,636	48,718,157,133
1. Inventory	141	V.7	57,001,528,044	48,970,074,541
2. Provision for inventory devaluation	142		(251,917,408)	(251,917,408)
V. Short-term biological assets	150		-	-
1. Livestock raised for short-term, one-time production	151		-	-
Seasonal crops or crops grown for short-term, one-				
time production.	152		-	-
3. Provision for short-term losses on biological assets.	153		-	-
VI. Other current assets	160		206,245,827	994,054,477
1. Short-term deferred costs	161	V.8a	206,245,827	309,208,284
2. Deductible value-added tax	162		-	684,846,193
3. Taxes and other amounts due to the State	163	V.14	-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-

TARGETS		Code	Explanation	Final number	First issue of the year
B-	LONG-TERM ASSETS	200		2,544,122,995,557	2,619,122,728,886
I.	Long-term receivables	210		-	-
1.	Long-term receivables from customers	211		-	-
2.	Long-term upfront payment to the seller.	212		-	-
3.	Business capital in subsidiary units	213		-	-
4.	Long-term intercompany receivables	214		-	-
5.	Other long-term receivables	215		-	-
6.	Provision for long-term doubtful receivables	216		-	-
II.	Fixed assets	220		2,318,448,345,499	2,379,866,574,243
1.	Tangible fixed assets	221	V.9	2,036,633,032,734	2,092,176,996,434
-	Original price	222		5,902,758,570,630	5,731,620,995,888
-	Accumulated depreciation	223		(3,866,125,537,896)	(3,639,443,999,454)
2.	Fixed assets under finance lease	224		-	-
-	Original price	225		-	-
-	Accumulated depreciation	226		-	-
3.	Intangible fixed assets	227	V.10	281,815,312,765	287,689,577,809
-	Original price	228		375,621,784,291	375,621,784,291
-	Accumulated depreciation	229		(93,806,471,526)	(87,932,206,482)
III.	Long-term biological assets	230		-	-
1.	Livestock raised for long-term, recurring production.	231		-	-
a)	Livestock raised for periodic production that have not yet reached maturity.	232		-	-
b)	Livestock raised for regular production until they reach maturity.	233		-	-
-	Original price	234		-	-
-	Accumulated depreciation	235		-	-
2.	Livestock raised for one-time, long-term production.	236		-	-
3.	Seasonal crops or long-term single-product crops.	237		-	-
4.	Provision for long-term losses of biological assets.	238		-	-
IV.	Investment properties	240		-	-
-	Original price	241		-	-
-	Accumulated depreciation	242		-	-
V.	Long-term work-in-progress assets	250		140,590,223,089	153,501,702,479
1.	Long-term work-in-progress production and business	251		-	-
2.	Construction in progress costs	252	V.11	140,590,223,089	153,501,702,479
VI.	Long-term financial investment	260		55,668,024,219	55,844,095,390
1.	Investing in subsidiaries	261		-	-
2.	Investing in joint ventures and affiliated companies.	262	V.2b	20,629,483,321	19,977,705,882
3.	Investing capital in other entities.	263	V.2c	56,709,842,490	56,709,842,490
4.	Provision for long-term investment losses in other ent	264	V.2c	(21,671,301,592)	(20,843,452,982)
5.	Long-term investment holding until maturity.	265		-	-
6.	Provision for investments held to maturity in the long	266		-	-
VII.	Other long-term assets	270		29,416,402,750	29,910,356,774
1.	Long-term deferred costs	271	V.8b	29,416,402,750	29,910,356,774
2.	Deferred income tax assets	272		-	-
3.	Long-term equipment, supplies, and spare parts.	273		-	-
4.	Other long-term assets	274		-	-
5.	Trade advantage	279		-	-
TOTAL ASSETS		280		3,381,994,973,700	3,442,157,722,650

TARGETS	Code	Explanation	Final number	First issue of the year
C - LIABILITIES	300		853,025,601,180	957,739,391,374
I. Short-term debt	310		426,818,385,317	422,976,932,347
1. Short-term payables to suppliers.	311	V.12	73,093,078,117	57,517,060,380
2. Short-term advance payment buyer	312	V.13a	7,755,243,762	6,698,955,726
3. Dividends and profits must be paid.	313		1,068,284,405	630,753,355
4. Short-term taxes and other payments to the governme	314	V.14	38,063,521,687	13,438,029,438
5. Workers must be paid.	315	V.15	75,459,148,534	86,311,413,830
6. Short-term liabilities	316	V.16	7,090,976,863	8,995,526,088
7. Short-term internal payments required.	317		-	-
8. Payment must be made according to the progress of tl	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.17a	11,467,721,242	12,398,068,539
11. Short-term loans and financial leases	321	V.18a	160,997,893,951	169,197,401,509
12. Short-term provisions	322	V.19	-	-
13. Reward and welfare fund	323	V.20	51,822,516,756	67,789,723,482
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Long-term debt	330		426,207,215,863	534,762,459,027
1. Long-term payment to the seller.	331		-	-
2. Buyers pay upfront for long-term terms.	332	V.13b	5,437,816,899	6,086,138,296
3. Taxes and long-term payments to the government.	333		-	-
4. Long-term costs	334		-	-
5. Internal payments for working capital are required.	335		-	-
6. Long-term internal payment required.	336		-	-
7. Revenue awaiting long-term allocation	337		-	-
8. Other long-term payables	338	V.17b	-	-
9. Long-term loans and financial leases	339	V.18b	420,769,398,964	528,676,320,731
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term provisions	343		-	-
14. Science and Technology Development Fund	344		-	-

TARGETS	Code	Explanation	Final number	First issue of the year
D - EQUITY	400		2,528,969,372,520	2,484,418,331,276
1. Owner's equity contribution	411	V.21	1,200,000,000,000	1,200,000,000,000
- Common stock with voting rights	411a		1,200,000,000,000	1,200,000,000,000
- Preferred stock	411b		-	-
2. Capital surplus	412	V.21	118,520,157,819	118,520,157,819
3. Bond convertible option	413		-	-
4. Other owner's equity	414	V.21	26,218,693,500	26,218,693,500
5. Shares repurchased from oneself	415		-	-
6. Revaluation difference of assets	416	V.21	(64,235,766,100)	(64,235,766,100)
7. Exchange rate difference	417		-	-
8. Development Investment Fund	418	V.21	474,571,971,383	386,938,592,959
9. Other funds belonging to equity capital	419		-	-
10. Undistributed after-tax profit	420	V.21	654,432,183,018	697,405,410,539
- Undistributed after-tax profit				
Cumulative up to the end of the previous period	420a		399,055,693,052	427,576,034,997
- Undistributed after-tax profit for this period	420b		255,376,489,966	269,829,375,542
11. Non-controlling shareholder interests	429	V.21	119,462,132,900	119,571,242,559
TOTAL FUNDING	440		3,381,994,973,700	3,442,157,722,650


Tran Hoang Anh Phuong
Preparer


Ngo Thi Thu Hien
Chief Accountant

Dong Nai City, October 20, 2026 

Tran Van Nguyen
Legal representative

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cách Mạng Tháng Tám Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

CONSOLIDATED BUSINESS PERFORMANCE REPORT

(Full form)

Nine months of the fiscal year ending December 31, 2026

Unit: VND

TARGETS	Code	Explanation	Quarter III		Cumulative from the beginning of the year to the end of this period	
			This year	Last year	This year	Last year
1. Revenue from sales and services	01	VI.1	349,635,238,874	333,341,055,969	1,041,308,702,715	988,916,350,667
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and services	10		349,635,238,874	333,341,055,969	1,041,308,702,715	988,916,350,667
4. Cost of goods sold	11	VI.2	220,759,281,957	205,351,499,173	649,033,345,747	605,331,296,598
5. Gross profit from sales and services	20		128,875,956,917	127,989,556,796	392,275,356,968	383,585,054,069
6. Profit/(Loss) from the sale/liquidation of investment properties.	21		-	-	-	-
7. Financial operating revenue	22	VI.3	13,105,955,749	8,076,096,554	46,339,745,844	22,754,348,341
8. Financial costs	23	VI.4	8,975,151,523	6,796,033,969	23,374,614,244	69,467,669,917
In which: interest expense	24		6,841,734,591	6,737,572,759	19,703,056,797	19,848,826,790
9. The profit or loss share in a joint venture or associat	27	V.2b	1,152,200,903	693,147,827	3,184,377,439	1,956,108,094
10. Cost of goods sold	25	VI.5	18,818,047,408	20,144,358,712	57,054,905,487	57,106,036,418
11. Business management costs	26	VI.6	22,358,259,476	19,529,726,850	65,073,882,468	55,950,449,686
12. Net profit from business operations	30		92,982,655,162	90,288,681,646	296,296,078,052	225,771,354,483
13. Other income	31	VI.7	7,638,965,008	6,111,104,215	11,741,136,651	9,839,680,586
14. Other expenses	32	VI.8	3,229,389,936	1,052,235,743	5,301,998,911	3,386,864,843
15. Other profits	40		4,409,575,072	5,058,868,472	6,439,137,740	6,452,815,743
16. Total accounting profit before tax	50		97,392,230,234	95,347,550,118	302,735,215,792	232,224,170,226
17. Current corporate income tax expense	51	V.14	13,317,031,803	10,047,464,002	35,282,912,584	24,507,531,885
18. Deferred corporate income tax expense	52		-	-	-	-
19. Profit after corporate income tax	60		84,075,198,431	85,300,086,116	267,452,303,208	207,716,638,341
20. Net profit after tax of the parent company	61		81,823,506,290	81,013,610,265	257,360,416,783	195,236,096,596
21. Net profit after tax attributable to non-controlling sha.	62		2,251,692,141	4,286,475,851	10,091,886,425	12,480,541,745
22. Earnings per share	70	VI.9	-	-	1,922	1,448
23. Declining earnings per share	71	VI.9	-	-	1,922	1,448

Tran Hoang Anh Phuong
Preparer

Ngo Thi Thu Hien
Chief Accountant

Dong Nai City, October 20, 2026

Tran Van Nguyen
Legal representative

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

CONSOLIDATED CASH FLOW STATEMENT

(Full form)

(Using the indirect method)

Nine months of the fiscal year ending December 31, 2026

Unit: VND

TARGETS	Code	Explanation	Cumulative from the beginning of the year to the end of this period	
			This year	Last year
I. Cash flow from operating activities				
1. Profit before tax	01		302,735,215,792	232,224,170,226
2. Adjustments for the following items:				
- Depreciation of fixed assets and investment properties	02	V.9; V.10	232,555,803,486	227,951,143,350
- Provisions	03	VI.4	803,948,610	811,479,211
- Profits and losses from exchange rate differences due to revaluation of monetary items denominated in foreign currency	04	VI.3	(12,462,309,589)	47,375,215,814
- Profit and loss from investment and financial activities.	05	VI.3	(36,913,158,308)	(23,645,229,498)
- Interest expense	06	VI.4	19,703,056,797	19,848,826,790
- Other adjustments	07		-	-
3. Profit from business operations before changes in working capital	08		506,422,556,788	504,565,605,893
- Increase or decrease in accounts receivable.	09		(285,453,278)	486,497,719
- Increase or decrease in inventory	10		(8,031,453,503)	(7,115,821,502)
- Increase or decrease in accounts payable.	11		(180,878,550,875)	5,008,993,313
- Increase or decrease in deferred expenses.	12		596,916,481	(8,324,183,910)
- Increase or decrease in trading securities	13		-	-
- Interest paid on loan	14	V.16; VI.4	(20,878,326,820)	(22,127,448,322)
- Corporate income tax has been paid.	15	V.14	(16,834,902,530)	(19,451,829,574)
- Other income from business operations	16	V.20	41,744,700	-
- Other expenses for business operations	17	V.20; V.21	(50,478,949,390)	(39,691,682,144)
Net cash flow from operating activities	20		229,673,581,573	413,350,131,473
II. Cash flow from investing activities				
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21	V.4; V.9 V.11; V.12	(153,809,836,309)	(138,746,476,754)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		-	-
3. Money spent on loans and purchasing debt instruments other units	23	V.2a	(531,904,512,877)	(466,500,000,000)
4. The proceeds from loan repayments and the resale of debt instruments. other units	24	V.2a	500,900,000,000	519,700,000,000
5. Money spent on investing capital in other entities.	25		-	-
6. Recovered investment capital contributed to other entities	26		-	-
7. Interest income from loans, dividends, and profit distribution	27	V.5; VI.3	37,918,762,265	38,099,546,496
Net cash flow from investing activities	30		(146,895,586,921)	(47,446,930,258)

TARGETS	Code	Explanation	Cumulative from the beginning of the year to the end of this period	
			This year	Last year
III. Cash flow from financing activities				
1. Proceeds from issuing shares and receiving capital contributions: owner	31		-	-
2. Capital return to owners, buyback shares of the company that have been issued	32		-	-
3. Money received from borrowing	33	V.18	46,706,685,000	63,855,897,000
4. Loan principal repayment	34	V.18	(150,350,804,736)	(212,527,395,630)
5. Principal repayment for financial lease	35		-	-
6. Dividends, profits paid to the owners.	36	V.17a	(17,230,823,500)	(221,610,131,275)
Net cash flow from financing activities	40		(120,874,943,236)	(370,281,629,905)
Net cash flow during the period	50		(38,096,948,584)	(4,378,428,690)
Cash and cash equivalents at the beginning of the year	60	V.1	86,440,152,704	41,792,675,739
The impact of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	48,343,204,120	37,414,247,049


Tran Hoang Anh Phuong
Preparer


Ngo Thi Thu Hien
Chief Accountant

Dong Nai City, October 20, 2026 

Tran Van Nguyen
Legal representative

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

I. OPERATIONAL CHARACTERISTICS**1. Forms of capital ownership**

Dong Nai Water Joint Stock Company (hereinafter referred to as "the Company" or "the parent company") is a joint stock company.

2. Business field

The company's business areas include industrial manufacturing and commercial trading.

3. Business lines

The company's main business activities are the extraction and treatment of water for urban and industrial use, and the distribution of clean water.

4. Normal production and business cycle

The company's normal production and business cycle does not exceed 12 months.

5. Corporate Structure

The group comprises the parent company and two subsidiaries under the parent company's control. All subsidiaries are consolidated in this consolidated financial statement.

5a. Information regarding the Group's restructuring.

During the period, the Group did not engage in any acquisitions, liquidations, or divestments of its subsidiaries.

5b. of consolidated subsidiaries

Company name	Head office address	Main business activities	Benefit rate		Proportion voting rights	
			Number end of term	Number beginning of the year	Number end of term	Number beginning of the year
Nhon Trach Water Supply Joint Stock Company	Nhon Trach Industrial Park, Tran Phu Street, Nhon Trach Commune, Dong Nai City	Extraction and purification of water for domestic and industrial use; Distribution of clean water	52.44%	52.44%	52.44%	52.44%
Long Khanh Water Supply Joint Stock Company	02 bis Cach Mang Thang Tam Street, Long Khanh Ward, Dong Nai City	Extraction and purification of water for domestic and industrial use; Distribution of clean water	51.00%	51.00%	51.00%	51.00%

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

- 5c. *The list of associated companies is reflected in the consolidated financial statements using the equity method.*

Company name	Head office address	Main business activities	Proportion ownership		Proportion voting rights	
			Number end of term	First issue of the year	Number end of term	First issue of the year
Dong Nai Water Supply Services and Construction Joint Stock Company	52 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City	Water extraction for industrial purposes; Water extraction and purification for urban and industrial use, and clean water distribution.	36.00%	36.00%	36.00%	36.00%

6. **Statement regarding the comparability of information in consolidated financial statements.**
corresponding figures from the previous period are comparable to the figures for this period.

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING**1. Fiscal year**

The Group's fiscal year begins on January 1st and ends on December 31st each year.

2. Currency used in accounting

The currency used in accounting is the Vietnamese Dong (VND) because the majority of transactions are conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**1. Accounting system applied**

The Group applies Vietnamese accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 guiding the Enterprise Accounting System, Circular No. 202/ 2014/TT-BTC dated December 22, 2014 guiding the preparation and presentation of consolidated financial statements, Circular 43/2026/TT-BTC dated April 20, 2026 amending Circular 202/2014/TT-BTC, and other circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of consolidated financial statements .

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

2. Statement on compliance with accounting standards and accounting regulations

The Board of Directors assures that it has complied with the requirements of Vietnamese accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, Circular No. 202/2014/TT-BTC dated December 22, 2014, Circular 43/2026/TT-BTC dated April 20, 2026 amending Circular 202/2014/TT-BTC, as well as other circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of consolidated financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparing consolidated financial statements

Consolidated financial statements are prepared on an accrual accounting basis (except for information relating to cash flows).

2. Consolidated facility

Consolidated financial statements include the consolidated financial statements of the parent company and the financial statements of its subsidiaries. A subsidiary is an entity under the control of the parent company. Control exists when the parent company has the ability to directly or indirectly influence the financial and operational policies of the subsidiary in order to obtain economic benefits from these activities. When determining control, consideration is given to potential voting rights arising from options or debt instruments and equity instruments convertible into common stock at the end of the accounting period.

The business results of subsidiaries acquired or sold during the period are presented in the consolidated statement of business results from the date of acquisition or to the date of sale of the investment in that subsidiary.

The financial statements of the parent company and its subsidiaries used for consolidation are prepared for the same accounting period and apply consistent accounting policies to transactions and events of the same type under similar circumstances. If a subsidiary's accounting policy differs from the consistent accounting policy applied within the Group, the subsidiary's financial statements will be appropriately adjusted before being used for the preparation of consolidated financial statements.

Balances on balance sheets between companies within the same Group, intercompany transactions, and unrealized intercompany gains arising from these transactions must be completely eliminated. Unrealized losses arising from intercompany transactions are also eliminated unless the costs of such losses are unrecoverable.

Non-controlling shareholder interests represent the share of profit or loss in the business results and net assets of a subsidiary not held by the Group and are presented in a separate item on the consolidated Statement of Income and on the consolidated Balance Sheet (as part of equity). Non-controlling shareholder interests include the value of non-controlling shareholder interests at the initial business combination date and the non-controlling shareholder's share of changes in equity since the business combination date. Losses incurred at the subsidiary are allocated proportionally to the non-controlling shareholder's share, even if the loss exceeds the non-controlling shareholder's share in the subsidiary's net assets.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

3. Foreign currency transactions

Transactions denominated in foreign currency are converted using the exchange rate on the date the transaction occurs. The balances of monetary items denominated in foreign currency at the end of the accounting period are converted using the exchange rate on that date.

Exchange rate differences arising during the period from foreign currency transactions are recognized as financial income or financial expenses. Exchange rate differences resulting from the revaluation of monetary items denominated in foreign currency at the end of the accounting period, after offsetting increases and decreases, are recognized as financial income or financial expenses.

The exchange rate used to convert transactions denominated in foreign currency is the actual exchange rate at the time the transaction occurs. The actual exchange rate for foreign currency transactions is determined as follows:

- For foreign exchange contracts (spot foreign exchange contracts, forward contracts, futures contracts, options contracts, swap contracts): the exchange rate agreed upon in the foreign exchange purchase and sale contract between the Group and the bank.
- For capital contributions or receipts: the foreign exchange buying rate of the bank where the Group opens an account to receive capital from investors on the date of capital contribution.
- For accounts receivable: the foreign currency buying rate of the commercial bank where the Group designates the customer to make payment at the time the transaction occurs.
- For liabilities: the cross exchange rate of the Vietnamese Dong against several foreign currencies used to calculate export and import taxes is announced by the State Bank of Vietnam.
- For asset purchases or expenses paid immediately in foreign currency (not through accounts payable): the foreign currency buying rate of the commercial bank where the Group makes the payment.

The exchange rate used to revalue the balances of monetary items denominated in foreign currency at the end of the accounting period is determined according to the following principle:

- For foreign currency deposits in banks: the foreign currency buying rate of the bank where the Group maintains its foreign currency account.
- For monetary items denominated in foreign currency that are classified as other assets: the foreign currency buying rate of Vietnam Joint Stock Commercial Bank for Industry and Trade (the Group Bank with which it regularly conducts transactions).
- For monetary items denominated in foreign currencies classified as liabilities: the cross exchange rate of the Vietnamese Dong against certain foreign currencies used for calculating export and import taxes is published by the State Bank of Vietnam.

4. Cash and cash equivalents

Cash includes cash and demand deposits. Cash equivalents are short-term investments with a recovery period of no more than 3 months from the date of investment, which are easily convertible into a defined amount of cash and have no conversion risk at the time of reporting.

5. Financial investments

Investments held until maturity

An investment is classified as held to maturity when the Group intends and is able to hold it to maturity. The Group's investments held to maturity only include time deposits held for the purpose of earning periodic interest.

Investments held to maturity are initially recognized at cost, including the purchase price and any transaction-related expenses. After initial recognition, these investments are recognized at their recoverable value. Interest income from investments held to maturity after the date of purchase is recognized in the Statement of Income on an accrual basis. Interest earned before the Group acquires the investment is deducted from the cost at the time of purchase.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

When there is conclusive evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably determined, the loss is recognized as a financial expense. during the period and directly deduct the investment value.

Investments in affiliated companies

An associate company is a business in which the Group has significant influence but no control over its financial and operational policies. Significant influence is demonstrated by the right to participate in making decisions about the financial and operational policies of the investee company, but without controlling those policies.

Investments in associates are recognized using the equity method. Accordingly, investments in associates are presented in the consolidated financial statements at the initial investment cost, adjusted for changes in the associate's net asset value after the investment date. If the Group's interest in the associate's loss is greater than or equal to the book value of the investment, the investment value presented in the consolidated financial statements is zero unless the Group has obligations to make payments on behalf of the associate.

The financial statements of associate companies are prepared for the same accounting period as the consolidated financial statements of the Group. When the accounting policies of the associate company differ from the accounting policies applied uniformly within the Group, the associate company's financial statements will be appropriately adjusted before being used in the preparation of the consolidated financial statements.

Unrealized gains and losses arising from transactions with associated companies are excluded proportionally from the Group's share when preparing consolidated financial statements.

Investments in equity instruments of other entities.

Investments in equity instruments of other entities include investments in equity instruments where the Group does not have control, co-control, or significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus direct costs associated with the investment. Dividends from periods prior to the investment being acquired are accounted for as a reduction in the value of the investment itself. Dividends and profits from periods after the investment is acquired are recognized as revenue. Dividends received in the form of shares are only tracked by the number of additional shares received, not the value of the shares received.

Provisions for losses on investments in equity instruments of other entities are set aside as follows:

- For investments in listed stocks or where the fair value of the investment can be reliably determined, provisions are made based on the market value of the stock.
- For investments whose fair value cannot be determined at the time of reporting, provisions are made based on the losses of the invested entity, with the provision amount equal to the difference between the actual invested capital of the owners and the equity at the end of the accounting period multiplied by the ratio of the Group's charter capital to the total actual contributed charter capital in other entities.

Increases or decreases in the provision for investment losses in equity instruments of other entities that need to be set aside at the end of the accounting period are recognized as financial expenses.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

6. Accounts receivable

Accounts receivable are presented at their book value less any provisions for doubtful accounts.

The classification of receivables into customer receivables and other receivables is done according to the following principle :

- Accounts receivable reflect trade-related receivables arising from purchase-sale transactions between the Group and buyers that are independent entities of the Group .
- Other receivables reflect non-commercial receivables that are not related to purchase or sale transactions.

Provisions for doubtful receivables are established for each doubtful receivable based on the projected level of potential loss.

Increases or decreases in the balance of provisions for doubtful receivables that need to be set aside at the end of the accounting period are recorded as business management expenses.

7. Inventory

Inventory is recorded at the lower of its original cost and its net realizable value.

The original cost of inventory is determined as follows:

- Materials and goods: include the purchase cost and other directly related costs incurred to bring the inventory to its current location and condition.
- Work-in-progress production costs include the cost of main raw materials, labor costs, and other directly related costs.
- Finished goods: includes the cost of raw materials, direct labor, and directly related manufacturing overhead costs, allocated based on normal operating levels.

The cost of goods sold is calculated using the weighted average method and accounted for using the perpetual inventory method.

Net realizable value is the estimated selling price of inventory in the normal course of business less the estimated costs to complete and the estimated costs necessary for its sale.

Provisions for inventory devaluation are established for each inventory item whose original cost exceeds its net realizable value. For work-in-progress services, the provision for devaluation is calculated separately for each service type with its own price. Increases or decreases in the balance of the inventory devaluation provision to be established at the end of the accounting period are recorded in the cost of goods sold.

8. Pending costs

Deferred expenses include actual expenses incurred but related to the business results of multiple accounting periods. The Group 's deferred expenses primarily consist of tools, equipment, fixed asset repair costs, and the cost of replacing and installing meters for customers. These deferred expenses are allocated over the prepayment period or the period during which the corresponding economic benefits are generated from these expenses.

Tools and equipment

Tools and equipment already in use are allocated to costs using the straight-line method, with an allocation period of no more than 3 years.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Costs of repairing fixed assets

One-time repair costs for fixed assets of significant value are allocated to expenses using the straight-line method, with an allocation period not exceeding 3 years.

The cost of replacing and installing the meter for the customer.

The cost of replacing and installing meters for customers is allocated to expenses using the straight-line method over a 3-year allocation period.

9. **Tangible fixed assets**

Tangible fixed assets are represented at their original cost less accumulated depreciation. The original cost of tangible fixed assets includes all expenses incurred by the Group to acquire the fixed asset up to the point it is ready for use. Expenses incurred after initial recognition are only added to the original cost of the fixed asset if these expenses are certain to increase future economic benefits from the use of the asset. Expenses that do not meet this condition are recognized as production and business expenses in the period.

When tangible fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation are recognized as income or expense in the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The number of depreciation years for different types of tangible fixed assets is as follows:

Type of fixed asset	No. 5
Houses, buildings	05 – 50
Machinery and equipment	05 – 20
Transportation and transmission	05 – 30
Management equipment and tools	03 – 10
Other tangible fixed assets	05 – 40

10. **Intangible fixed assets**

fixed assets are represented at their original cost less accumulated depreciation.

The initial cost of intangible fixed assets includes all costs incurred by the Group to acquire the asset up to the point it is ready for use. Costs related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period unless these costs are directly related to a specific intangible fixed asset and increase the economic benefits derived from that asset.

When intangible fixed assets are sold or liquidated, the original cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation are recognized as income or expense in the period.

Group 's intangible fixed assets include:

Land use rights

Land use rights encompass all actual costs incurred by the Group directly related to the land used, including: money spent to acquire land use rights, costs for compensation, land clearance, land leveling, registration fees, etc. Land use rights are depreciated using the straight-line method over 20-49 years.

Map planning costs

The cost of map planning is depreciated using the straight-line method over 25 years.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Computer software program

Costs associated with computer software programs are not a component of the related hardware that is capitalized. The original cost of a computer software program is the total cost incurred by the Corporation up to the point the software is put into use. Computer software programs are depreciated using the straight-line method over a period of 2 to 10 years.

11. Investment properties

The investment property is a factory owned by the Group . Used for the purpose of generating rental income. Investment property for rental purposes. It is expressed at original cost less accumulated depreciation. The original cost of investment property is the total cost incurred by the Group or the fair value of the amounts given in exchange for acquiring the investment property up to the time of purchase or completion of construction.

Costs related to investment properties that arise after initial recognition are recognized as expenses, unless these costs are likely to cause the investment property to generate more future economic benefits than initially assessed, in which case they are added to the original cost.

When investing in real estate ... When an asset is sold, its original cost and accumulated depreciation are written off, and any resulting profit or loss is accounted for as income or expense in the period.

The conversion of owner-occupied or inventory real estate to investment real estate only occurs when the owner ceases to use the property and begins leasing it to another party or upon completion of the construction phase. The conversion of investment real estate to owner-occupied or inventory real estate only occurs when the owner begins to use the property or begins to develop it for sale. The conversion of investment real estate to owner-occupied or inventory real estate does not alter the original cost or residual value of the property at the date of conversion.

Investment properties used for lease are depreciated using the straight - line method based on their estimated useful life . The depreciation period for the factory building is 25 years.

12. Construction in progress costs

Construction in progress costs reflect the costs directly related (including relevant interest expenses in accordance with the Group 's accounting policy) to assets under construction and machinery and equipment being installed. These assets are recorded at their original cost and are not depreciated. This is to cover the costs associated with the production, leasing , and management of the fixed assets, as well as the costs related to ongoing repairs.

13. Business consolidation and goodwill

The business combination is accounted for using the purchase method. The cost of the business combination includes: the fair value at the date of the exchange of the assets being exchanged, any liabilities incurred or assumed, and any equity instruments issued by the Group in exchange for control of the acquired entity, and any costs directly related to the business combination. The acquired assets, identifiable liabilities, and contingent liabilities incurred in the business combination are recognized at their fair value at the date of acquisition of control.

For multi-stage business combination transactions, the business combination cost is calculated as the sum of the cost of the investment at the date of acquisition of control of the subsidiary plus the cost of the investment from previous exchanges revalued at fair value at the date of acquisition of control of the subsidiary. The difference between the revalued price and the original cost of the investment is recognized in the operating results if, prior to the date of acquisition of control, the Group had no significant influence over the subsidiary and the investment is presented using the cost method . If,

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

prior to the date of acquiring control, the Group had significant influence and the investment was presented using the equity method, the difference between the revaluation price and the equity value of the investment is recognized in the operating results, and the difference between the equity value of the investment and the original cost of the investment is recognized directly in the " Undistributed Net Profit " item on the consolidated balance sheet.

The excess of the business combination cost over the Group 's share in the net fair value of identifiable assets, liabilities, and contingent liabilities recognized at the date of acquisition of control of the subsidiary is recognized as goodwill . If the Group's share in the net fair value of identifiable assets, liabilities, and contingent liabilities recognized at the date of acquisition of control of the subsidiary exceeds the business combination cost, the excess is recognized in operating results.

Goodwill is allocated to expenses using the straight-line method. When there is evidence that the loss of goodwill is greater than the allocated amount, the amount allocated for the period is the loss incurred .

The non-controlling shareholder's interest at the initial business combination date is determined on the basis of the non-controlling shareholder's share in the fair value of the recognized assets, liabilities, and contingent liabilities.

14. Liabilities and payables

Liabilities and accrued expenses are recognized for amounts due in the future relating to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts due.

The classification of payables into accounts payable to suppliers, accrued expenses, and other payables is done according to the following principle:

- Accounts payable to suppliers reflect trade-related liabilities arising from transactions involving the purchase of goods, services, and assets, where the supplier is an independent entity from the Group .
- Accrued expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to the lack of invoices or insufficient accounting records, as well as amounts payable to employees for vacation pay and production and business expenses that must be accrued in advance.
- Other payables reflect non-commercial liabilities that are not related to transactions involving the purchase, sale, or provision of goods or services.

Liabilities and expenses are classified as short-term and long-term on the consolidated balance sheet based on the remaining term at the end of the accounting period.

15. Provisions for liabilities

Provisions are recognized when the Group has a present liability (legal or joint liability) resulting from an event that has occurred, the settlement of which would likely result in a reduction of economic benefits, and the value of that liability can be reliably estimated.

If the effect of time is material, the provision will be determined by discounting the future amount required to settle the debt obligation at the pre-tax discount rate and reflecting current market assessments of the time value of money and the specific risks of that debt. The increase in the provision due to the passage of time is recognized as a financing expense.

The Group 's provisions for liabilities only cover the costs of periodic repair and maintenance of fixed assets. The provision for periodic repair and maintenance costs is based on the fixed asset repair

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

and maintenance plan. If the actual repair and maintenance costs are higher than the provisioned amount, the difference is fully accounted for as an expense. If the actual repair and maintenance costs are less than the provisioned amount, the difference is accounted for as a reduction in expenses.

16. Equity

Owner's equity contribution

Owner's equity is recorded based on the actual amount of capital contributed by the company's shareholders.

Share premium

Share premium is recognized as the difference between the issue price and the par value of shares upon initial or supplementary issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to supplementary share issuance and reissue of treasury shares are recorded as a reduction in share premium.

17. Profit distribution

Profits after corporate income tax are distributed to shareholders after provisions for funds have been set aside in accordance with the Company's Articles of Association and legal regulations, and after approval by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items within undistributed after-tax profits that may affect cash flow and dividend payment capacity, such as: Interest from the revaluation of assets contributed as capital, interest from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and when the Board of Directors announces the dividend payment.

18. Record revenue and income

Revenue from the sale of goods and finished products.

Revenue from the sale of goods and finished products is recognized when the following conditions are simultaneously met:

- The corporation has transferred most of the risks and benefits associated with ownership of the goods and products to the buyer.
- The corporation no longer holds the right to manage or control the goods and products as the owner of those goods and products.
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased goods or products under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the goods or products (except in cases where the customer has the right to return the goods or products in exchange for other goods or services).
- The corporation has received, or will receive, economic benefits from the sale transaction.
- Identify the costs associated with the sales transaction.

Revenue from providing services

Revenue from providing services is recognized when the following conditions are met simultaneously:

- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

- The corporation has already obtained, or will obtain, economic benefits from the service provision transaction.
- Determine the portion of work completed at the time of reporting.
- Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

If a service is performed over multiple periods, the revenue recognized in the period is based on the results of the work completed as of the end of the accounting period.

Dividends are distributed.

Dividends are recognized when the Group has Entitled to receive dividends from capital contributions. Dividends received in the form of shares are only tracked by the number of additional shares received , not the value of the shares received.

Interest

Interest is recognized based on the time period and the actual interest rate for each period.

19. Borrowing costs

Borrowing costs include interest on loans and other expenses directly related to the loans.

Borrowing costs are recognized as expenses when incurred. If borrowing costs are directly related to the investment in construction or production of an asset under construction that requires a sufficiently long period (over 12 months) to be put into use for its intended purpose or sold, then these borrowing costs are included in the value of that asset. For loans specifically used for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income arising from temporary investments in loans is recorded as a reduction in the original cost of the related asset.

For general loans used for the purpose of investing in or producing assets under construction, the capitalized borrowing cost is determined by the capitalization rate of the weighted average cumulative cost incurred for the investment in the construction or production of that asset. The capitalization rate is calculated based on the weighted average interest rate of outstanding loans during the period, excluding specific loans used for the formation of a particular asset.

20. Expenses

Costs are amounts that reduce economic benefits, recognized at the time a transaction occurs or when there is a relatively certain likelihood of them occurring in the future, regardless of whether the money has been spent or not.

The expenses and the revenue they generate must be recognized simultaneously according to the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and provisions of accounting standards to ensure that the transaction is reflected fairly and reasonably.

21. Corporate income tax

Corporate income tax expenses include both current and deferred income tax.

Current income tax

Current income tax is the tax calculated based on taxable income. The difference between taxable income and accounting profit is due to adjustments for temporary differences between tax and accounting , non-deductible expenses, as well as adjustments for non-taxable income and losses carried forward.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Deferred income tax

Deferred income tax is corporate income tax payable or refundable due to temporary differences between the book value of an asset and a liability for financial reporting purposes and the income tax basis. Deferred income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are only recognized when it is certain that taxable profits will be available in the future to utilize these deductible temporary differences.

The carrying value of deferred corporate income tax assets is reviewed at the end of the accounting period and is written down to the extent that there is sufficient taxable profit to allow the use of part or all of the deferred income tax asset. Previously unrecognized deferred corporate income tax assets are reviewed at the end of the accounting period and recognized when there is sufficient taxable profit to utilize these previously unrecognized deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the tax rate expected to apply in the year the asset is recovered or the liability is settled, based on the tax rates in effect at the end of the accounting period. Deferred income tax is recognized in the Statement of Income and is only directly recorded in equity when the tax relates to items that are directly recorded in equity.

Deferred income tax assets and deferred income tax liabilities are offset when:

- The corporation has the legal right to offset current income tax assets against current income tax payable; and
- These deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority:
 - For the same taxable entity; or
 - The corporation intends to settle current income tax liabilities and current income tax assets on a net basis or by asset recovery concurrently with the settlement of liabilities in each future period when material amounts of deferred income tax liabilities or deferred income tax assets are settled or recovered.

22. Stakeholders

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies. Parties are also considered related if they are subject to common control or significant common influence.

When considering the relationship between the parties involved, the nature of the relationship is given more emphasis than its legal form.

23. Departmental Report

A business unit is a distinctly identifiable part involved in the production or provision of products or services, and which has different economic risks and benefits than other business units.

A geographically specific segment is a distinctly identifiable part involved in the production or provision of products or services within a particular economic environment, and which experiences different economic risks and benefits than business segments in other economic environments.

the Group's consolidated financial statements.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET****1. Cash and cash equivalents**

	Final number	First issue of the year
Cash	476,365,636	337,219,796
Bank deposits	47,866,713,134	56,099,028,798
Money is in transit.	125,350	
Cash equivalents (time deposits with original terms not exceeding 3 months)		30,003,904,110
Total	48,343,204,120	86,440,152,704

2. Financial investments

The Group's financial investments include investments held to maturity, investments in associate companies, and equity investments in other entities. Information regarding the Group's financial investments is as follows:

2a. Investment held until maturity

Time deposit.

2b. Investing in affiliated companies

	Final number			First issue of the year		
	Original price	Profit arising after the investment date	Total	Original price	Profits generated after the investment date.	Total
Dong Nai Water Supply Services and Construction Joint Stock Company	7,800,368,003	12,829,115,318	20,629,483,321	7,800,368,003	12,177,337,879	19,977,705,882
Total	7,800,368,003	12,829,115,318	20,629,483,321	7,800,368,003	12,177,337,879	19,977,705,882

The value of the Group's ownership stake in the affiliated companies is as follows:

	Beginning-of-year ownership value	Transferring capital contributions to investments in other entities.	Profit or loss for the period	Dividends distributed during the period	Allocate funds from the reward and welfare fund for the period.	Ending value of ownership
Dong Nai Water Supply Services and Construction Joint Stock Company	19,977,705,882	-	3,805,313,169	(2,532,600,000)	(620,935,730)	20,629,483,321
Total	19,977,705,882	-	3,805,313,169	(2,532,600,000)	(620,935,730)	20,629,483,321

The performance of affiliated companies

The affiliated companies are operating normally, with no major changes compared to the same period last year.

Transactions with affiliated companies

The key transactions between the Group and Dong Nai Water Supply and Construction Services Joint Stock Company are as follows:

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	Cumulative from the beginning of the year to the end of this period	
	<u>This year</u>	<u>Last year</u>
Sales and service provision	242,889,224	230,537,811
Service fees	-	-
Dividends are distributed.	2,532,600,000	2,532,600,000

2c. Investing capital in other entities.

	Final number			First issue of the year		
	Original price	Preventive	Fair value	Original price	Preventive	Fair value
<i>Investing capital in other entities.</i>	<i>56,709,842,490</i>	<i>(21,671,301,592)</i>	<i>37,439,309,808</i>	<i>56,709,842,490</i>	<i>(20,843,452,982)</i>	<i>40,203,121,718</i>
Sonadezi Chau Duc Joint Stock Company ^(iv)	2,179,842,490	-	2,958,611,400	2,179,842,490	-	4,985,174,700
Sonadezi Services Joint Stock Company ^(v)	4,530,000,000	-	6,152,000,000	4,530,000,000	-	6,061,400,000
Gia Tan Water Supply Joint Stock Company ^(vi)	50,000,000,000	(21,671,301,592)	28,328,698,408	50,000,000,000	(20,843,452,982)	29,156,547,018

Fair value

Fair value is determined based on the list price at the end of the accounting period.

Provision for equity investments in other entities.

The situation regarding the provision for changes in equity investments in other entities is as follows:

	<u>This time</u>	<u>Previous issue</u>
First issue of the year	(20,843,452,982)	(19,036,243,451)
Additional provision to be made	(827,848,610)	(1,807,209,531)
Final number	<u>(21,671,301,592)</u>	<u>(20,843,452,982)</u>

3. Short-term receivables from customers

	<u>Final number</u>	<u>First issue of the year</u>
<i>Receivable from related parties</i>	236,246,087	3,644,308,210
Dong Nai Water Supply Services and Construction Joint Stock Company	159,898,937	104,461,980
Gia Tan Water Supply Joint Stock Company	-	-
Industrial Park Development Corporation	18,667,950	-
Sonadezi Environmental Joint Stock Company	10,164,960	-
Dong Nai Port Joint Stock Company	4,989,600	-
Dong Nai Construction and Materials Investment Joint Stock Company	-	893,550
Dong Nai Housing Business Joint Stock Company	29,186,640	8,821,075
Industrial Urban Development Joint Stock Company No. 2	-	-
Sonadezi Long Thanh Joint Stock Company	4,903,200	3,478,341,930
Sonadezi Long Binh Joint Stock Company	-	-
Sonadezi An Binh Joint Stock Company	1,080,000	-
Sonadezi Chau Duc Joint Stock Company	777,600	993,600
Sonadezi Services Joint Stock Company	2,538,000	-
Dong Nai Construction Joint Stock Company	-	-
Dong Nai Paint Joint Stock Company	-	-

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	Final number	First issue of the year
Sonadezi College of Technology and Management	2,462,400	1,425,600
Sonadezi Giang Dien Joint Stock Company	-	-
Can Tho - An Giang National Highway 91 Investment Joint Stock Company	-	-
Sonadezi Binh Thuan Joint Stock Company	1,576,800	49,370,475
Sonadezi Khanh Hoa Joint Stock Company	-	-
BOT 768 One-Member Limited Liability Company	-	-
<i>Receivable from other customers</i>	<i>44,444,709,651</i>	<i>39,477,312,052</i>
Total	44,680,955,738	43,121,620,262

4. Prepayment to short-term sellers

	Final number	Number at the beginning of the year
HOANG PHUC LIMITED COMPANY	3,510,000,000	3,510,000,000
68 CONSTRUCTION AND TRANSPORTATION JOINT STOCK COMPANY	3,446,243,000	-
DUC ANH CONSTRUCTION CONSULTING, TRADING AND SERVICE COMPANY LIMITED	3,444,477,000	-
Other suppliers	11,987,134,135	7,351,628,967
Total	22,387,854,135	10,861,628,967

The outstanding balance of prepayments to suppliers related to capital construction investments is VND 17,134,406,132 (beginning balance was VND 10,313,728,683) .

5. Other short-term receivables

	Final number		First issue of the year	
	Value	Preventive	Value	Preventive
Receivables related to the Nhon Trach Water Supply Project Phase I	4,016,570,551	(3,770,820,351)	4,016,570,551	(3,770,820,351)
Advance payment for materials to install the D300 water supply line along the Dong Nai River embankment.	-	-	6,403,648,990	-
Interest accrued on time deposits	-	-	-	-
Advance payment	979,158,911	-	720,000,000	-
Mandatory insurance contributions deducted from salary.	364,915,250	-	300,054,716	-
Short-term deposit	124,867,328	-	124,867,328	-
Tuition fees for the Water Supply and Drainage Engineering training course.	16,033,000	-	18,878,000	-
Other short-term receivables	1,679,646,953	-	1,603,230,423	-
Total	7,181,191,993	(3,770,820,351)	13,187,250,008	(3,770,820,351)

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**6. Bad debt**

The corporation has bad debts from customers who owe water bills and other debts with overdue periods of 6 months or more, with a total value of bad debts of VND 9,320,566,264 (beginning of year figure was VND 9,292,457,680).

7. Inventory

	Final number		First issue of the year	
	Original price	Preventive	Original price	Preventive
Raw materials	56,132,858,957	(251,917,408)	46,143,430,066	(251,917,408)
Tools and equipment	473,922,999	-	291,310,782	-
Work-in-progress production costs	274,521,815	-	2,417,784,572	-
finished product	120,224,273	-	117,549,121	-
Goods	-	-	-	-
Total	57,001,528,044	(251,917,408)	48,970,074,541	(251,917,408)

8. Pending costs**8a. Short-term deferred costs**

	Final number	First issue of the year
Tools and equipment	206,245,827	85,337,464
Insurance costs	-	223,870,820
Total	206,245,827	309,208,284

8b. Long-term deferred costs

	Final number	First issue of the year
Tools and equipment	5,008,123,695	3,111,376,791
Insurance costs	-	-
Costs of renovating and repairing fixed assets	3,133,414,439	4,285,325,909
The cost of replacing and installing the meter for the customer.	-	-
Compensation costs	19,045,018,101	19,423,337,484
Other long-term prepaid expenses	2,229,846,515	3,090,316,590
Total	29,416,402,750	29,910,356,774

9. Tangible fixed assets

	Home, structure	Machines and equipment	Vehicle transportation, transmission	Device, tool manage	Asset permanent other tangible	Total
Original price						
First issue of the year	1,012,078,186,321	1,234,479,965,604	3,423,085,271,830	53,646,319,649	8,331,252,484	5,731,620,995,888
Purchase within the year/period	-	6,065,079,098	-	-	-	6,065,079,098
Capital construction investment completed.	-	10,121,749,496	154,950,746,148	-	-	165,072,495,644
Other increases	-	-	-	-	-	-
Liquidation, sale	-	-	-	-	-	-
Other discounts	-	-	-	-	-	-
Final number	1,012,078,186,321	1,250,666,794,198	3,578,036,017,978	53,646,319,649	8,331,252,484	5,902,758,570,630
<i>In there:</i>						
Fully depreciated but still in use.	309,939,265,419	459,259,865,135	411,479,694,800	39,515,183,159	6,716,746,070	1,226,910,754,583

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	Home, structure	Machines and equipment	Vehicle transportation, transmission	Device, tool manage	Asset permanent other tangible	Total
Depreciation value						
First issue of the year	663,526,832,372	1,047,192,539,209	1,868,796,707,391	52,287,074,329	7,640,846,153	3,639,443,999,454
Depreciation during the year/period	28,428,604,980	48,266,850,457	149,481,446,422	368,096,575	136,540,008	226,681,538,442
Other increases	-	-	-	-	-	-
Liquidation, sale	-	-	-	-	-	-
Other discounts	-	-	-	-	-	-
Final number	691,955,437,352	1,095,459,389,666	2,018,278,153,813	52,655,170,904	7,777,386,161	3,866,125,537,896
Remaining value						
First issue of the year	348,551,353,949	187,287,426,395	1,554,288,564,439	1,359,245,320	690,406,331	2,092,176,996,434
Final number	320,122,748,969	155,207,404,532	1,559,757,864,165	991,148,745	553,866,323	2,036,633,032,734
<i>In there:</i>						
Not in use for now.	-	-	-	-	-	-
Awaiting liquidation	-	-	-	-	-	-

A book value of VND 803,660,091,882 have been mortgaged to secure loans (see explanatory note V.18b).

10. Intangible fixed assets

	Rights land use	Expense map planning	Programme software computer	Total
Original price				
First issue of the year	369,708,986,176	2,814,843,027	3,097,955,088	375,621,784,291
Buy during the period	-	-	-	-
Final number	369,708,986,176	2,814,843,027	3,097,955,088	375,621,784,291
<i>In there:</i>				
Fully depreciated but still in use.	150,000,000	1,274,564,000	2,579,705,088	4,004,269,088
Depreciation value				
First issue of the year	83,110,138,168	2,014,154,313	2,807,914,001	87,932,206,482
Depreciation during the period	5,768,602,857	42,924,690	62,737,497	5,874,265,044
Final number	88,878,741,025	2,057,079,003	2,870,651,498	93,806,471,526
Remaining value				
First issue of the year	286,598,848,008	800,688,714	290,041,087	287,689,577,809
Final number	280,830,245,151	757,764,024	227,303,590	281,815,312,765
<i>In there:</i>				
Not for use temporarily.	-	-	-	-
Awaiting liquidation	-	-	-	-

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Some intangible fixed assets have a book value of: 274,542,741,462 VND It has been mortgaged to secure loans at the Vietnam Development Bank – Dong Nai Branch (see explanatory note V.18b).

11. Construction in progress costs

	<u>First issue of the year</u>	<u>Expenses incurred during the period</u>	<u>Transfer to fixed assets during the period.</u>	<u>Other reduction transfers</u>	<u>Final number</u>
Purchasing fixed assets	323,644,407	9,121,534,754	(9,266,682,902)	(6,237,000)	172,259,259
Construction in progress	149,765,855,414	135,657,276,970	(147,507,961,437)	(2,362,451,175)	135,552,719,772
• <i>Nhon Trach Project Phase 1</i>	2,238,320,772	-	-	-	2,238,320,772
• <i>Nhon Trach Project Phase 2</i>	88,706,392,139	-	-	-	88,706,392,139
• <i>Thien Tan Project Phase 2</i>	-	-	-	-	-
• <i>Other projects</i>	58,821,142,503	135,657,276,970	(147,507,961,437)	(2,362,451,175)	44,608,006,861
Major repairs to fixed assets	3,412,202,658	9,225,908,572	(7,652,938,987)	(119,928,185)	4,865,244,058
Total	153,501,702,479	154,004,720,296	(164,427,583,326)	(2,488,616,360)	140,590,223,089

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**12. Payables to suppliers.**

	Final number	First issue of the year
<i>Requires payment to relevant parties.</i>	<i>7,978,056,175</i>	<i>1,191,530,414</i>
Dong Nai Water Supply Services and Construction Joint Stock Company	-	-
Gia Tan Water Supply Joint Stock Company	-	-
Industrial Park Development Corporation	-	-
Sonadezi Environmental Joint Stock Company	-	16,240,985
Dong Nai Port Joint Stock Company	-	-
Dong Nai Construction and Materials Investment Joint Stock Company	-	-
Dong Nai Housing Business Joint Stock Company	-	-
Industrial Urban Development Joint Stock Company No. 2	-	-
Sonadezi Long Thanh Joint Stock Company	-	-
Sonadezi Long Binh Joint Stock Company	-	-
Sonadezi An Binh Joint Stock Company	7,978,056,175	1,175,289,429
Sonadezi Chau Duc Joint Stock Company	-	-
Sonadezi Services Joint Stock Company	-	-
Dong Nai Construction Joint Stock Company	-	-
Dong Nai Paint Joint Stock Company	-	-
Sonadezi College of Technology and Management	-	-
Sonadezi Giang Dien Joint Stock Company	-	-
Can Tho - An Giang National Highway 91 Investment Joint Stock Company	-	-
Sonadezi Binh Thuan Joint Stock Company	-	-
Sonadezi Khanh Hoa Joint Stock Company	-	-
BOT 768 One-Member Limited Liability Company	-	-
<i>Other suppliers must be paid.</i>	<i>65,115,021,942</i>	<i>56,325,529,966</i>
DNP HOLDING JOINT STOCK COMPANY	8,790,754,071	5,129,654,495
SONADEZI AN BINH JOINT STOCK COMPANY	7,978,056,175	1,175,289,429
HAWACO SOUTHERN JOINT STOCK COMPANY	7,354,986,056	2,411,045,456
WATER INDUSTRY CONSTRUCTION AND EQUIPMENT MANUFACTURING JOINT STOCK COMPANY	5,614,484,756	-
WATER SUPPLY AND DRAINAGE DRILLING AND CONSTRUCTION JOINT STOCK COMPANY	4,383,813,720	326,295,954
HUU THANH CONSTRUCTION AND TRADING JOINT STOCK COMPANY	4,312,615,732	-
SHIN YI VALVE JOINT STOCK COMPANY	3,136,087,660	2,443,242,200
Other suppliers	23,544,223,772	44,840,002,432
Total	73,093,078,117	57,517,060,380

The outstanding balance of accounts payable to suppliers related to capital construction investments is 30,816,013,005 VND. (The figure at the beginning of the year was 24,748,502,285 VND).

The corporation has no overdue or unpaid debts to suppliers.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**13. Buyer pays in advance.****13a. Short-term advance payment buyer**

This mainly consists of upfront payments from customers for the construction of water supply and drainage systems.

13b. Buyers pay upfront for long-term terms.

	Final number	First issue of the year
<i>Related party advance payment</i>	<i>2,000,000,000</i>	<i>2,000,000,000</i>
Industrial Urban Development Joint Stock Company No. 2	2,000,000,000	2,000,000,000
<i>Prepayments from other customers</i>	<i>3,437,816,899</i>	<i>4,086,138,296</i>
Amata Long Thanh Urban Development Joint Stock Company	3,437,816,899	4,086,138,296
Total	5,437,816,899	6,086,138,296

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

14. Taxes and other payments due to the State.

	First issue of the year		Amount generated during the period		Final number	
	Must pay	Accounts Receivable	Amount payable	Amount actually paid	Must pay	Accounts Receivable
VAT on goods sold domestically	834,493,212	-	24,600,737,338	(18,770,126,959)	6,665,103,591	-
Corporate income tax	2,452,076,719	-	35,282,912,584	(16,834,902,530)	20,900,086,773	-
Personal income tax	665,167,647	-	5,426,916,748	(5,006,908,927)	1,085,175,468	-
Resource tax	751,503,702	-	6,209,459,725	(6,300,779,321)	660,184,106	-
Property tax, land rent	757,958,829	-	1,032,047,605	(213,526,231)	1,576,480,203	-
Other types of taxes	-	-	-	-	-	-
Fees, charges, and other payments.	7,976,829,329	-	57,124,877,583	(57,925,215,366)	7,176,491,546	-
Total	13,438,029,438	-	129,676,951,583	(105,051,459,334)	38,063,521,687	-

Value Added Tax

Companies within the Group pay value-added tax using the deduction method. The value-added tax rates are as follows:

- Community-funded installation services Not subject to tax
- Water supply services for businesses in the export processing zone. 0%
- Water supply services for other users 5%
- Other services According to current regulations

Corporate income tax

The corporate income tax payable for the period by the companies within the Group is as follows:

	This year			Last year		
	Dowaco	NTW	LKW	Dowaco	NTW	LKW
Total accounting profit before tax	286,952,300,806	14,662,296,876	9,537,576,671	218,816,155,009	17,900,413,538	11,599,697,585
Adjustments to increase or decrease accounting profit to determine taxable profit for corporate income tax purposes:						
- Upward adjustments	1,139,047,869		251,000,000	978,000,320	-	207,000,000
- Downward adjustments	-	-	-	-	-	-
Taxable income	288,091,348,675	14,662,296,876	9,788,576,671	219,794,155,329	17,900,413,538	11,806,697,585
Tax-exempt income	(12,101,336,000)	-	-	(18,344,904,000)	-	-
Taxable income	275,990,012,675	14,662,296,876	9,788,576,671	201,449,251,329	17,900,413,538	11,806,697,585
- Income eligible for preferential tax rate (10%)	231,496,571,627	8,703,654,473	7,852,420,510	193,520,712,110	13,562,975,955	10,153,717,996
- Income not eligible for preferential treatment	44,493,441,048		1,936,156,161	7,928,539,219	4,337,437,583	1,652,979,589
Corporate income tax rate	20%	20%	20%	20%	20%	20%
Corporate income tax is payable at the standard tax rate.	55,198,002,535	2,932,459,375	1,957,715,334	40,289,850,266	3,580,082,708	2,361,339,517
Corporate income tax difference arises from applying a tax rate different from the standard rate.	(23,149,657,162)	(870,365,447)	(785,242,051)	(19,352,071,211)	(1,356,297,596)	(1,015,371,799)
Corporate income tax is reduced.	-	-	-	-	-	-
Adjusting corporate income tax payable for previous years.	-	-	-	-	-	-
Corporate income tax payable	32,048,345,373	2,062,093,928	1,172,473,283	20,937,779,055	2,223,785,112	1,345,967,718

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

The determination of corporate income tax payable by companies within the Group is based on current tax regulations. However, these regulations change periodically, and tax regulations for different types of transactions may be interpreted in various ways. Therefore, the tax amount presented in the consolidated financial statements may change during a tax audit.

Resource tax

The corporation is required to pay resource tax for water resource exploitation activities at a rate of 1% on surface water extraction output and 5% on groundwater extraction output. The tax base is determined according to Decision No. 07/2022/QĐ-UBND dated January 25, 2022, of the People's Committee of Dong Nai City.

Other types of taxes

Companies within the Group declare and submit their taxes as required.

15. Workers must be paid.

Salaries and bonuses must be paid to employees.

16. Short-term liabilities

	Final number	First issue of the year
Interest expense payable	1,136,721,879	2,311,991,902
Repair and installation costs are paid by the customer.	-	147,952,205
Other short-term payable expenses	5,954,254,984	6,535,581,981
Total	7,090,976,863	8,995,526,088

17. Other payments required .**17a. Other short-term payables**

	Final number	First issue of the year
Relevant parties must be paid - Receive deposit for Doriv water bottle casings	3,100,000	3,100,000
Dong Nai Water Supply Services and Construction Joint Stock Company	2,400,000	2,400,000
Gia Tan Water Supply Joint Stock Company	-	-
Industrial Park Development Corporation	-	-
Sonadezi Environmental Joint Stock Company	-	-
Dong Nai Port Joint Stock Company	-	-
Dong Nai Construction and Materials Investment Joint Stock Company	-	-
Dong Nai Housing Business Joint Stock Company	300,000	300,000
Industrial Urban Development Joint Stock Company No. 2	-	-
Sonadezi Long Thanh Joint Stock Company	-	-
Sonadezi Long Binh Joint Stock Company	-	-
Sonadezi An Binh Joint Stock Company	-	-
Sonadezi Chau Duc Joint Stock Company	-	-
Sonadezi Services Joint Stock Company	-	-
Dong Nai Construction Joint Stock Company	-	-
Dong Nai Paint Joint Stock Company	400,000	400,000
Sonadezi College of Technology and Management	-	-

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	Final number	First issue of the year
Sonadezi Giang Dien Joint Stock Company	-	-
Can Tho - An Giang National Highway 91 Investment Joint Stock Company	-	-
Sonadezi Binh Thuan Joint Stock Company	-	-
Sonadezi Khanh Hoa Joint Stock Company	-	-
BOT 768 One-Member Limited Liability Company	-	-
<i>Payment must be made to other organizations and individuals.</i>	11,464,621,242	12,394,968,539
Environmental protection fee for domestic wastewater	336,240,095	66,174,030
Customers pay water bills in advance.	2,236,533,405	2,501,015,203
Compensation and support for land clearance at Long Thanh Industrial Park.	1,161,443,485	1,350,443,485
Trade union funds	1,488,670,812	1,488,670,812
Forest environmental service fees	1,705,784,756	1,623,758,916
Dividends payable	-	-
Customer deposit for HTN installation	1,679,000,000	1,449,000,000
Compensation for relocating the Bien Hoa raw water pumping station.	1,308,800,500	1,308,800,500
Other short-term payables	1,548,148,189	2,607,105,593
Total	11,467,721,242	12,398,068,539

17b. Other long-term payables

	Final number	First issue of the year
Compensation for the Biên Hòa raw water pumping station relocation project.	-	-
Other long-term liabilities	-	-
Total	-	-

17c. Overdue debts that remain unpaid

The corporation has no other overdue or unpaid debts.

18. Get a loan**18a. Short-term loans**

	Final number	First issue of the year
<i>Short-term bank loans</i>	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Nai Branch	-	-
Vietnam Foreign Trade Commercial Bank – Dong Nai Branch	-	-
<i>Long-term loans due for repayment (see explanatory note V.18b)</i>	160,997,893,951	169,197,401,509
Total	160,997,893,951	169,197,401,509

The corporation is able to repay its short-term loans.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**18b. Long-term loans**

	Final number	First issue of the year
Vietnam Development Bank – Dong Nai Branch (i)	136,349,891,621	237,193,340,914
Dong Nai City Development Investment Fund (ii)	226,033,943,000	224,589,824,000
Ho Chi Minh City Development Commercial Bank (iii)	39,940,541,970	44,472,756,511
Vietnam Foreign Trade Commercial Bank – Dong Nai Branch (iv)	16,043,868,505	18,818,668,505
Shinhan Bank Vietnam Limited - Bien Hoa Branch (v)	2,401,153,868	3,601,730,801
Vietnam Commercial and Industrial Bank – Dong Nai Branch (vi)	-	-
Total	420,769,398,964	528,676,320,731

- (i) Loans from the Vietnam Development Bank – Dong Nai Branch for investment in construction projects with interest rates specifically stipulated in each loan agreement, loan term from 18 to 25 years, grace period from 05 to 08 years. These loans are secured by mortgages on future assets.
- (ii) Loans from the Dong Nai City Development Investment Fund are used to finance construction projects, with interest rates specifically stipulated in each loan agreement, loan terms ranging from 6 to 10 years, and grace periods from 3 to 24 months. These loans are secured by collateral in the form of future assets.
- (iii) A loan from Ho Chi Minh City Development Commercial Bank for investment in the Nhon Trach water supply system construction project, phase 2, with interest rates specifically stipulated in each loan agreement, a maximum loan term of 25 years, and a grace period of 7 years. This loan is secured by pledging future assets.
- (iv) The loan from Vietnam Foreign Trade Commercial Bank – Dong Nai Branch is for paying expenses and disbursing capital for investment in construction projects, with interest rates specifically stipulated in each loan agreement, and a maximum loan term of 120 months from the date of the first disbursement. This loan is secured by certain machinery and equipment (see explanatory note V.9).
- (v) Unsecured loans from Shinhan Bank Vietnam Co., Ltd. – Bien Hoa Branch are for paying expenses and disbursing capital for investment in construction projects, with interest rates specifically stipulated in each loan agreement, and a maximum loan term of 6 years from the date of signing the contract.

The corporation is able to repay its long-term loans .

18c. Overdue loans that have not been repaid

The corporation has no overdue or unpaid loans.

19. Short-term provisions

Short-term provisions related to fixed asset repair costs. The Group did not make any short-term provisions during the year.

20. Reward and Welfare Fund

	This time	Previous issue
First issue of the year	67,789,723,482	68,023,749,776

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	This time	Previous issue
Increase due to provisions from profits	39,365,016,897	34,089,402,708
Other increases	-	-
Expenditure	(55,332,223,623)	(34,323,429,002)
Final number	51,822,516,756	67,789,723,482

21. Equity**21a. Table of changes in equity**

Information regarding changes in equity capital is presented in the attached Appendix.

21b. Share

	Final number	First issue of the year
Number of shares registered for issuance	120,000,000	120,000,000
Number of shares issued	120,000,000	120,000,000
- Common stock	120,000,000	120,000,000
- Preferred stock	-	-
Number of shares repurchased	-	-
- Common stock	-	-
- Preferred stock	-	-
Number of outstanding shares	120,000,000	120,000,000
- Common stock	120,000,000	120,000,000
- Preferred stock	-	-

Par value of outstanding shares: 10,000 VND.

21c. Profit distribution

During the period, the Parent Company distributed the 2025 profits in accordance with Resolution No. 01/NQ-DHĐCĐ 2026 of the Annual General Meeting of Shareholders dated March 31, 2026, as follows:

	Numbers distributed	Amount extracted this period
• Extracted from the Development Investment Fund	83,801,189,000	83,801,189,000
• From the Reward and Welfare Fund	27,996,482,000	27,996,482,000
• Extracted from the Community Social Work Fund	2,793,373,000	2,793,373,000
• Dividend distribution to shareholders	180,000,000,000	180,000,000,000

22. Items outside the consolidated balance sheet.**Foreign currencies of all kinds**

As of the end of the fiscal year, cash and cash equivalents totaled \$23,098.63 (beginning balance was \$23,098.63).

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF INCOME****1. Revenue from sales and services****1a. Total revenue**

	Q3		Cumulative	
	This year	Last year	This year	Last year
Water supply revenue	333,608,525,105	322,724,604,116	1,001,244,889,845	961,778,553,236
Revenue from providing installation services	14,786,526,769	9,507,873,853	36,225,797,870	24,295,575,431
Revenue from the sale of purified water	1,240,187,000	1,108,578,000	3,838,015,000	2,842,222,000
Total	349,635,238,874	333,341,055,969	1,041,308,702,715	988,916,350,667

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

In addition to the sales and service transactions with affiliated companies presented in explanatory note V.2b, the Group also generates sales and service transactions with related parties that are not affiliated companies as follows:

	Q3		Cumulative	
	This year	Last year	This year	Last year
Industrial Park Development Corporation	70,504,000	15,070,000	204,651,500	23,680,000
Sonadezi Environmental Joint Stock Company	55,784,000	92,849,400	209,810,700	1,811,725,300
Dong Nai Port Joint Stock Company	148,635,200	169,939,600	496,271,901	476,918,000
Dong Nai Construction and Materials Investment Joint Stock Company	13,984,000	17,606,500	49,415,500	59,765,500
Dong Nai Housing Business Joint Stock Company	105,617,309	82,114,000	255,553,309	252,033,000
Industrial Urban Development Joint Stock Company No. 2	144,999,600	117,138,912	430,405,200	404,526,214
Sonadezi Long Thanh Joint Stock Company	18,482,949,900	19,167,597,000	57,463,239,200	56,614,102,300
Sonadezi Long Binh Joint Stock Company	14,625,600,900	13,862,710,000	42,809,306,200	40,304,964,600
Sonadezi An Binh Joint Stock Company	57,165,024	21,221,100	71,099,524	121,16,600
Sonadezi Chau Duc Joint Stock Company	2,160,000	3,000,000	6,060,000	8,443,000
Sonadezi Services Joint Stock Company	37,850,000	18,871,500	114,586,000	4,238,500
Dong Nai Construction Joint Stock Company	6,653,500	12,154,500	26,226,500	68,714,000
Dong Nai Paint Joint Stock Company	3,198,000	20,663,000	9,232,000	98,250,500
Sonadezi College of Technology and Management	720,000	2,700,000	79,000,000	57,250,000

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Sonadezi Giang Dien Joint Stock Company	7,535,262,000	6,513,565,100	21,983,008,700	17,694,311,900
Can Tho - An Giang National Highway 91 Investment Joint Stock Company	-	-	-	-
Sonadezi Binh Thuan Joint Stock Company	5,720,000	5,280,000	109,120,672	15,380,000
Sonadezi Khanh Hoa Joint Stock Company	4,234,400	-	4,234,400	-
BOT 768 One-Member Limited Liability Company	9,556,500	-	9,556,500	-

2. Cost of goods sold

	Q3		Cumulative	
	This year	Last year	This year	Last year
Water supply cost	211,377,764,679	198,294,507,941	626,588,036,423	586,567,493,472
Cost of providing installation services	8,360,277,098	6,160,059,399	19,414,483,456	16,302,920,507
Cost of purified water	1,021,240,180	896,931,833	3,030,825,868	2,460,882,619
Total	220,759,281,957	205,351,499,173	649,033,345,747	605,331,296,598

3. Financial operating revenue

	Q3		Cumulative	
	This year	Last year	This year	Last year
Bank deposit interest	12,605,955,749	6,779,788,880	33,304,157,169	21,392,421,404
Dividends are distributed.	500,000,000	296,700,000	500,000,000	296,700,000
Exchange rate gains arising from differences	-	999,607,674	73,279,086	1,065,226,937
Exchange rate gains resulting from the revaluation of monetary items denominated in foreign currencies.	-	-	12,462,309,589	-
Total	13,105,955,749	8,076,096,554	46,339,745,844	22,754,348,341

4. Financial costs

	Q3		Cumulative	
	This year	Last year	This year	Last year
Interest expense	6,841,734,591	6,737,572,759	19,703,056,797	19,848,826,790
Provision for investment losses	-	-	827,848,610	811,479,211
Exchange rate difference losses incurred	2,133,416,932	58,461,210	2,843,708,837	1,432,148,102
Exchange rate losses resulting from the revaluation of monetary	-	-	-	47,375,215,814

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

	Q3		Cumulative	
	This year	Last year	This year	Last year
items denominated in foreign currencies.				
Other expenses	-	-	-	-
Total	8,975,151,523	6,796,033,969	23,374,614,244	69,467,669,917

5. Cost of goods sold

	Q3		Cumulative	
	This year	Last year	This year	Last year
Employee costs	8,263,369,173	7,923,970,492	25,121,899,956	22,799,904,158
Cost of materials and packaging	5,892,157,788	8,233,898,072	18,471,868,802	22,457,034,489
Cost of tools and equipment	235,022,615	42,820,288	361,691,544	809,784,142
Depreciation cost of fixed assets	18,887,661	84,435,616	135,684,519	281,774,602
Outsourced service costs	1,767,848,518	1,495,220,663	5,498,923,651	4,626,634,024
Other costs	2,640,761,653	2,364,013,581	7,464,837,015	6,130,905,003
Total	18,818,047,408	20,144,358,712	57,054,905,487	57,106,036,418

6. Business management costs

	Q3		Cumulative	
	This year	Last year	This year	Last year
Employee costs	16,118,564,785	15,265,570,060	47,393,221,050	41,968,649,828
Material costs management	334,824,765	142,317,826	665,138,835	345,829,195
Office supplies costs	610,692,053	221,740,279	1,302,953,268	1,848,341,920
Depreciation cost of fixed assets	571,836,306	627,985,645	1,724,914,758	1,741,561,107
Taxes, fees and charges	-	-	6,517,189	15,517,189
Provision for doubtful receivables	(7,000,000)	-	(23,900,000)	-
Outsourced service costs	378,426,249	967,121,998	1,274,282,921	1,756,698,789
Other costs	4,350,915,318	2,304,991,042	12,730,754,447	8,273,851,658
Total	22,358,259,476	19,529,726,850	65,073,882,468	55,950,449,686

7. Other income

	Q3		Cumulative	
	This year	Last year	This year	Last year
Environmental protection fees are allocated for use.	1,825,837,829	1,263,333,428	5,414,505,607	3,794,360,115

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Revenue from management, maintenance, and repair costs.	301,950,000	1,578,377,500	301,950,000	1,578,377,500
Rental income from premises	-	-	27,000,000	287,000,000
Other income	5,511,177,179	3,269,393,287	5,997,681,044	4,179,942,971
Total	7,638,965,008	6,111,104,215	11,741,136,651	9,839,680,586

8. Other expenses

	Q3		Cumulative	
	This year	Last year	This year	Last year
Environmental protection fee	547,332,500	600,182,500	1,750,945,369	1,778,597,500
Other expenses	2,682,057,436	452,053,243	3,551,053,542	1,608,267,343
Total	3,229,389,936	1,052,235,743	5,301,998,911	3,386,864,843

9. Earnings per share**9a. Basic/dilutive earnings per share**

	Cumulative from the beginning of the year to the end of this period	
	This year	Last year
Accounting profit after corporate income tax	257,360,416,783	195,236,096,596
From the Reward and Welfare Fund	(26,699,659,160)	(21,519,829,986)
Earnings per share (basic/dilutive earnings)	230,660,757,623	173,716,266,610
The weighted average number of common shares outstanding during the period.	120,000,000	120,000,000
Basic/dilutive earnings per share	1,922	1,448

9b. Other information

No common stock transactions or potential common stock transactions occurred between the end of the accounting period and the date of publication of these consolidated financial statements.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)**10. Production and business costs by element**

	Q3		Cumulative	
	This year	Last year	This year	Last year
Cost of raw materials and supplies	30,510,408,897	24,991,997,952	77,849,623,329	65,897,947,604
Labor costs	65,880,399,425	63,487,468,392	199,940,843,700	187,757,706,470
Depreciation cost of fixed assets	77,749,334,987	76,714,837,217	232,016,839,737	227,415,373,260
Outsourced service costs	77,229,476,378	72,728,313,795	229,563,444,730	209,030,912,414
Other expenses	25,753,240,658	21,544,891,379	76,258,926,846	71,187,064,454
Total	277,122,860,345	259,467,508,735	815,629,678,342	761.289.004.202

VII. OTHER INFORMATION**1. Transactions and balances with related parties**

Stakeholders of the Group include: key management members, individuals related to key management members, and other stakeholders.

1a. Transactions and balances with key management members and individuals related to key management members.

Key management members include: members of the Board of Directors, the Supervisory Board, and members of the Executive Board (Management Board and Chief Accountant). Individuals related to key management members are close family members of those key management members.

Transactions with key management members and individuals connected to key management members.

The Group does not engage in sales or service transactions, or other transactions, with key management members and individuals related to key management members.

Debts to key management members and individuals related to key management members.

The corporation has no outstanding debts to key management members or individuals related to key management members.

Income of key management members

The salaries and remuneration of the members of the Board of Directors, the Management Board, and the Chief Accountant of the Parent Company during the period are as follows:

Full name	Position	Q3		Cumulative	
		This year	Last year	This year	Last year
Ms. Pham Thi Hong	Chairperson of the Board of Directors (Appointment effective February 28, 2025) Director (Dismissal effective February 28, 2025)	241,300,000	239,764,800	1,403,017,600	1,339,753,400
Mr. Tran Van Nguyen	Board Member and Director (Appointment effective March 1, 2025)	266,944,800	262,000,000	1,411,659,600	930,845,000
Mr. Dang Van Chat	Deputy Director, Chairman of the Board of Directors (Removed effective February 28, 2025)	196,220,000	193,660,000	1,051,977,000	1,128,670,000

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Full name	Position	Q3		Cumulative	
		This year	Last year	This year	Last year
Mr. Nguyen Cao Ha	Board Member and Deputy Director	215,281,000	217,660,000	1,197,473,000	1,157,930,000
Mr. Nguyen Van Thien	Vice Chairman of the Board of Directors	24,000,000	24,000,000	171,900,000	232,000,000
Mr. Vo Van Binh	Board Member	24,000,000	24,000,000	171,900,000	232,000,000
Mr. Pham Anh Tuan	Board Member	24,000,000	24,000,000	171,900,000	232,000,000
Mr. Nguyen Cong Hieu	Board Member (Effective March 31, 2026)		24,000,000	123,900,000	232,000,000
Mr. Nguyen Ba Chuyen	Board Member (Appointment effective March 31, 2026)	24,000,000		48,000,000	-
Mr. Le Thanh Trung	Deputy Director (Appointment effective March 26, 2025)	196,200,000	222,637,000	995,919,000	371,237,000
Mr. Ho Ngoc Long	Deputy Director (Appointment effective April 1, 2026)	196,280,000		341,860,000	-
Mr. Nguyen Quang Minh	Deputy Director (Removed effective July 26, 2024)			-	-
Ms. Nguyen Thu Oanh	Chief Accountant (Retiring from October 1, 2025)		163,960,000	365,077,000	752,288,000
Ms. Ngo Thi Thu Hien	Chief Accountant (Appointment effective April 1, 2026)	166,240,000		291,040,000	-
Ms. Nguyen Bach Thao	Accounting Manager (From October 1, 2025 - March 31, 2026)			326,274,818	-
Total		1,574,465,800	1,395,681,800	8,071,898,018	6,608,723,400

Income of the Supervisory Board

The remuneration of the Supervisory Board and the salary of the Head of the Supervisory Board of the parent company for the period are as follows:

Full name	Position	Q3		Cumulative	
		This year	Last year	This year	Last year
Ms. Le Thi Ngoc Sau	Prefect	166,220,000	164,020,000	947,380,000	770,429,800
Mr. Nguyen An Quoc	Member	15,000,000	15,000,000	108,700,000	100,000,000
Mr. Nguyen Duy Khang	Member	15,000,000	15,000,000	108,700,000	100,000,000
		196,220,000	194,020,000	1,164,780,000	970,429,800

1b. Transactions and balances with other related parties

Other stakeholders of the Group include:

Other stakeholders	Relationship
Industrial Park Development Corporation	Parent company
Dong Nai Water Supply Services and Construction Joint Stock Company	Affiliated company
Sonadezi Environmental Joint Stock Company	Company and Group
Dong Nai Port Joint Stock Company	Company and Group
Dong Nai Construction and Materials Investment Joint Stock Company	Company and Group
Dong Nai Housing Business Joint Stock Company	Company and Group
Industrial Urban Development Joint Stock Company No. 2	Company and Group
Sonadezi Long Thanh Joint Stock Company	Company and Group
Sonadezi Long Binh Joint Stock Company	Company and Group
Sonadezi An Binh Joint Stock Company	Company and Group

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

Other stakeholders	Relationship
Sonadezi Chau Duc Joint Stock Company	Company and Group
Sonadezi Services Joint Stock Company	Company and Group
Dong Nai Construction Joint Stock Company	Company and Group
Dong Nai Paint Joint Stock Company	Company and Group
Sonadezi College of Technology and Management	Company and Group
Sonadezi Giang Dien Joint Stock Company	Company and Group
Sonadezi Binh Thuan Joint Stock Company	Company and Group
Can Tho - An Giang National Highway 91 Investment Joint Stock Company	Company and Group
Sonadezi Khanh Hoa Joint Stock Company	Company and Group
BOT 768 One-Member Limited Liability Company	Company and Group

Transactions with other stakeholders

In addition to the transactions arising with associated companies as presented in Note V.2b, as well as the transactions concerning the sale and provision of services to other related parties that are not associated companies as presented in Note VI.1b, the Group also has other transactions with other related parties as follows:

	Q3		Cumulative	
	This year	Last year	This year	Last year
<i>Sonadezi Environmental Joint Stock Company</i>				
Service fees	55,727,965	50,929,701	156,609,210	175,870,475
<i>Sonadezi An Binh Joint Stock Company</i>				
Service fees	7,242,048,146	-	11,880,363,256	-
<i>Sonadezi Chau Duc Joint Stock Company</i>				
Dividends are distributed.	-	-	-	-
<i>Sonadezi Services Joint Stock Company</i>				
Service fees	1,217,286,300	-	1,631,337,900	40,745,000
Dividends are distributed.	500,000,000	-	500,000,000	-
<i>Dong Nai Paint Joint Stock Company</i>				
Commercial space for rent	-	-	-	40,000,000
<i>Sonadezi College of Technology and Management</i>				
Service fees	-	-	-	-

The price of services provided to other stakeholders is the market price. The purchase of services from other stakeholders is also made at market price.

Liabilities to other related parties

Liabilities to other related parties are presented in notes V.3, V.13, V.14 and V.18a.

Other related party receivables are unsecured and will be settled in cash. No provision for doubtful receivables has been made for other related party receivables.

2. Department information

The Group's main business activity is water supply (accounting for 96.15% of net revenue from sales and services). All of the Group's revenue is generated within Dong Nai City, Vietnam.

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Notes to the Consolidated Financial Statements (continued)

3. Events occurring after the end of the accounting period.

No material events occurred after the end of the accounting period that would require adjustments to the figures or disclosures in the consolidated financial statements.

Dong Nai, October 20, 2026



Tran Hoang Anh Phuong
Preparer



Ngo Thi Thu Hien
Chief Accountant



Tran Van Nguyen
Legal Representative

DONG NAI WATER JOINT STOCK COMPANY

Address: 48 Cach Mang Thang Tam Street, Tran Bien Ward, Dong Nai City

CONSOLIDATED FINANCIAL STATEMENTS

Nine months of the fiscal year ending December 31, 2026

Appendix: Table comparing changes in equity

Unit: VND

	Owner's equity contribution	Share premium	Other owner's equity	Revaluation difference of assets	Development Investment Fund	Undistributed after- tax profit	Non-controlling shareholder interests	Total
Beginning balance of the previous year (01.01.2025)	1,200,000,000,000	118,520,157,819	26,218,693,500	(64,235,766,100)	297,447,141,822	746,419,618,043	121,423,392,362	2,445,793,237,446
Profit in the previous period	-	-	-	-	-	195,236,096,596	12,480,541,745	207,716,638,341
Allocation from the investment and development fund.	-	-	-	-	89,491,451,137	(89,491,451,137)	-	-
Allocation from the reward and welfare fund.	-	-	-	-	-	(31,451,642,788)	(1,863,446,899)	(33,315,089,687)
Dividend distribution	-	-	-	-	-	(192,000,000,000)	(14,484,396,000)	(206,484,396,000)
Submit to the Corporation's Enterprise Restructuring Support Fund.	-	-	-	-	-	(7,888,059,864)	-	(7,888,059,864)
Last closing balance (September 30, 2025)	1,200,000,000,000	118,520,157,819	26,218,693,500	(64,235,766,100)	386,938,592,959	620,824,560,850	117,556,091,208	2,405,822,330,236
Beginning balance this year (January 1, 2026)	1,200,000,000,000	118,520,157,819	26,218,693,500	(64,235,766,100)	386,938,592,959	697,405,410,539	119,571,242,559	2,484,418,331,276
Profit for this period	-	-	-	-	-	257,360,416,783	10,091,886,425	267,452,303,208
Allocation from the investment and development fund.	-	-	-	-	87,633,378,424	(87,633,378,424)	-	-
Allocation from the reward and welfare fund.	-	-	-	-	-	(32,700,265,880)	(1,769,732,084)	(34,469,997,964)
Dividend distribution	-	-	-	-	-	(180,000,000,000)	(8,431,264,000)	(188,431,264,000)
Submit to the Corporation's Enterprise Restructuring Support Fund.	-	-	-	-	-	-	-	-
This is the closing balance (September 30, 2026)	1,200,000,000,000	118,520,157,819	26,218,693,500	(64,235,766,100)	474,571,971,383	654,432,183,018	119,462,132,900	2,528,969,372,520

Tran Hoang Anh Phuong
Preparer

Ngo Thi Thu Hien
Chief Accountant

Dong Nai City, October 20, 2026

Tran Van Nguyen
Legal representative

