

No.: **526** /NQB-CBTT

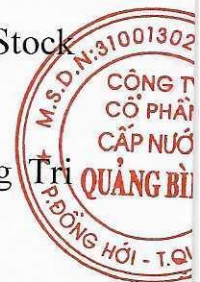
Quang Tri, Oct 20, 2026

**PERIODIC INFORMATION DISCLOSURE
FINANCIAL REPORT FOR QUARTER III, 2026**

**To: - State Securities Commission
- Hanoi Stock Exchange
- Esteemed Shareholders of NQB**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding information disclosure in the securities market, Quang Binh Water Supply Joint Stock Company hereby discloses the financial report (FR) for Quarter III, 2026, to the State Securities Commission and the Hanoi Stock Exchange as follows:

1. Organization Name: Quang Binh Water Supply Joint Stock Company
- Stock Code: NQB
- Address: 81 Ly Thuong Kiet Street, Dong Hoi Ward, Quang Tri Province
- Contact Phone: 02323822354
- Email: capnuocqb@gmail.com - Website: capnuocquangbinh.vn



2. Disclosure of Information

- Quarter III/2026 Financial Reports:

☒ Separate FR (for companies without subsidiaries and with subordinate accounting units);

☐ Consolidated FR (for companies with subsidiaries);

☐ Combined FR (for companies with subordinate accounting units having their own accounting systems).

- Cases requiring explanation of reasons:

+ The auditing organization issues an opinion other than a full acceptance of the FR (for audited FR of 2025):

☐ Yes

☐ No

Explanation document, if applicable:

☐ Yes

☐ No

+ Post-tax profit in the reporting period has a variance of 5% or more between pre- and post-audit figures, or switches from loss to profit (for audited FR of 2025):

☐ Yes

☐ No

Explanation document, if applicable:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanation document, if applicable:

☒ Yes

☐ No

+ Post-tax profit in the reporting period shows a loss, changing from a profit in the same period of the previous year or vice versa:

☐ Yes

☐ No

Explanation document, if applicable:

☐ Yes

☐ No

This information was published on the company's official website on Oct 20, 2026, at the link: capnuocquangbinh.vn.

We commit that the information disclosed above is truthful and accept full legal responsibility for its contents.

**CHAIRMAN OF THE BOARD OF DIRECTORS
LEGAL REPRESENTATIVE**

Attachments:

- Quarter III/2026 Financial Report
- Explanation Report.



Lê Anh Dũng

**CÔNG TY CỔ
PHẦN CẤP
NƯỚC
QUẢNG BÌNH**

Digitally signed by CÔNG TY CỔ
PHẦN CẤP NƯỚC QUẢNG BÌNH
DN: C=VN, S=QUẢNG TRỊ, L=ĐỒNG
HỒI, CN=CÔNG TY CỔ PHẦN CẤP
NƯỚC QUẢNG BÌNH,
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Location: your signing location here
Date: 2026-10-20 10:52:24
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Unit: Quang Binh water supply joint stock company
Add: 81 Ly Thuong Kiet street – Dong Hoi ward
Tel: 0232.3822354
Fax: 0232.3823292

FINANCIAL STATEMENTS

Quarter III – 2026

- | | |
|-------------------------------|----------------|
| - Financial Analysis Report | Form B 01 - DN |
| - Income statement | Form B 02 - DN |
| - Cash flow statement | Form B 03 - DN |
| - Interpretation of Financial | Form B 09 - DN |

FINANCIAL ANALYSIS REPORT

Quarter 2 Year 2026
Day 30 Month 9 Year 2026

Currency Unit: VND

Asset	Code	Interpretation	Closing Balance	Opening Balance
1	2	3	4	5
A - SHORT-TERM ASSETS	100		48.701.018.632	33.847.250.072
I. CASH AND CASH EQUIVALENTS	110	V.01	22.306.995.697	15.696.344.137
1. Cash	111		22.306.995.697	15.696.344.137
2. Cash Equivalents	112			
II. SHORT-TERM INVESTMENTS	120	V.02		
1. Trading Securities	121			
2. Allowances for decline in value of trading securities	122			
3. Held-to-Maturity Investments	123			
4. Provision on held-to-maturity investments	124			
5. Other short-term investments	125			
6. Provision for loss on other short-term investments	126			
III. SHORT-TERM RECEIVABLES	130		6.277.983.338	7.227.666.127
1. Short-term trade receivables	131	V.03	3.508.398.270	6.715.591.304
2. Short-term repayments to suppliers	132		2.503.519.742	321.228.000
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other Short-term Receivables	135	V.04	579.533.139	327.250.320
6. Short-term allowances for doubtful debts	136	V.06	(313.467.813)	(146.418.847)
7. Shortage of assets awaiting resolution	137	V.05		10.015.350
IV. INVENTORIES	140	V.07	19.930.772.949	10.441.117.960
1. Inventories	141		20.977.883.736	11.523.237.510
2. Allowances for decline in value of inventories	142		(1.047.110.787)	(1.082.119.550)
V. Short-term Biological Assets	150			
1. Consumable Livestock in short-term	151			
2. Consumable Plants or Seasonal Crops in short-term	152			
3. Provision for Loss on Short-term Biological Assets	153			
VI. OTHER CURRENT ASSETS	160		185.266.648	482.121.848
1. Short-term Deferred Costs	161	V.14	185.266.648	321.807.665
2. Deductible VAT	162	V.19		108.332.605
3. Taxes and other receivables from government budget	163	V.19		51.981.578
4. Government bonds purchased for resale	164			
5. Others Current Assets	165			
B - LONG-TERM ASSETS	200		210.937.364.193	213.404.960.293
I. LONG-TERM RECEIVABLES	210			37.000.000
1. Long-term trade receivables	211			



Asset	Code	Interpretation	Closing Balance	Opening Balance
1	2	3	4	5
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other Long-term Receivables	215	V.04		37.000.000
6. Long-term allowances for doubtful debts	216			
II. FIXED ASSETS	220		192.626.200.816	194.676.793.549
1. Tangible Fixed Assets	221	V.09	192.226.675.697	194.463.675.415
- Historical Cost	222		534.852.439.280	520.574.032.522
- Accumulated Depreciation	223		(342.625.763.583)	(326.110.357.107)
2. Finance lease fixed assets	224	V.11		
- Historical Cost	225			
- Accumulated Depreciation	226			
3. Intangible Fixed Assets	227	V.10	399.525.119	213.118.134
- Historical Cost	228		1.129.000.000	829.000.000
- Accumulated Depreciation	229		(729.474.881)	(615.881.866)
III. Long-term Biological Assets	230			
1. Bearer Livestock	231			
a) Bearer Livestock: Cost of Immature Phase	232			
b) Bearer Livestock: Cost of Mature Phase	233			
- Original Cost	234			
- Accumulated Depreciation	235			
2. Consumable Livestock in long-term	236			
3. Consumable Plants or Seasonal Crops in long-term	237			
4. Provision for Loss on Biological Assets: Long term	238			
III. INVESTMENT PROPERTIES	240			
- Historical Cost	241			
- Accumulated Depreciation	242			
IV. LONG-TERM ASSETS IN PROGRESS	250	V.08	14.516.330.214	14.332.953.645
1. Long-term Work In Progress	251			
2. Construction in progress	252		14.516.330.214	14.332.953.645
V. LONG-TERM INVESTMENTS	260			
1. Investments in Subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in equity of other entities	263			
4. Provision for loss on investments in other companies in long-term	264			
5. Held-to-Maturity Investments	265			
6. Provision for loss on held-to-maturity investments in long-term	266			
VI. OTHER LONG-TERM ASSETS	270		3.794.833.163	4.358.213.099
1. Long-term Deferred Expenses	271	V.14	3.794.833.163	4.358.213.099
2. Deferred Income Tax Assets	272			
3. Long-term equipment and spare parts for replacement	273			

Asset	Code	Interpretation	Closing Balance	Opening Balance
1	2	3	4	5
4. Other long-term assets	274			
TOTAL ASSETS	280		259.638.382.825	247.252.210.365
C - LIABILITIES	300		58.121.870.936	52.353.185.785
I. SHORT-TERM LIABILITIES	310		50.039.768.904	39.288.644.027
1. Short-term trade payables	311	V.17	12.355.417.906	6.671.953.039
2. Short-term prepayments from customers	312		588.473.834	400.628.965
3. Dividend and interest payables	313			
4. Taxes and other payables to government budget in short-term	314	V.19	3.646.477.743	2.169.564.923
5. Payables to employees	315		11.799.669.915	11.744.876.211
6. Short-term accrued expenses	316	V.20	97.585.000	107.595.074
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term Deferred Revenues	319			
10. Other Short-term Payables	320	V.21	5.146.185.691	3.731.960.928
11. Short-term borrowings and finance lease liabilities	321	V.16	13.556.732.265	12.240.712.753
12. Short-term provisions	322			
13. Bonus and welfare fund	323		2.849.226.550	2.221.352.134
14. Price Stabilisation Fund	324			
15. Government bonds purchased for resale	325			
II. LONG-TERM LIABILITIES	330		8.082.102.032	13.064.541.758
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Taxes and other payables to government budget in long-term	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intra-company payables	336			
7. Long-term Deferred Revenues	337			
8. Other Long-term Payables	338			
9. Long-term borrowings and finance lease liabilities	339	V.16	8.082.102.032	13.064.541.758
10. Convertible Bonds	340			
11. Preferred Shares	341			
12. Deferred income tax payables	342			
13. Long-term provisions	343			
14. Science and Technology Development Fund	344			
D - OWNER'S EQUITY	400	V.27	201.516.511.889	194.899.024.580
1. Contributed capital	411		172.302.040.000	172.302.040.000
- Ordinary Shares with Voting Right	411A		172.302.040.000	172.302.040.000
- Preferred Shares	411B			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			



Asset	Code	Interpretation	Closing Balance	Opening Balance
1	2	3	4	5
5. Treasury shares	415			
6. Differences upon asset revaluation	416			
7. Exchange Rate Differences	417			
8. Development and investment funds	418		11.648.188.996	9.648.188.996
9. Other equity funds	419			
10. Undistributed profit after tax	420		17.566.282.893	12.948.795.584
- Undistributed profit after tax brought forward	420A			
- Undistributed profit after tax for the current year	420B		17.566.282.893	12.948.795.584
TOTAL SOURCES	440		259.638.382.825	247.252.210.365

PREPARED BY

(Signature, full name)



Pham Thi Ngoc Thuy

CHIEF ACCOUNTANT

(Signature, full name)



Nguyen Duc Vu

Dated..30/..09../..2026...

CHAIRPERSON

(Signature, full name, seal)



Le Anh Dung

1.C.P
H

INCOME STATEMENT: PROFIT & LOSS

Quarter 3 Year 2026

Currency Unit: VND

Norm	Code	Interpretation	Quarter 3		Accu. from Beginning of Year	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	VI.01	48.695.250.145	37.585.147.939	134.618.264.841	103.237.462.119
2. Revenue deductions	02	VI.02				
3. Net revenues from sales and services rendered (10=01-02)	10		48.695.250.145	37.585.147.939	134.618.264.841	103.237.462.119
4. Costs of goods sold	11	VI.03	35.697.007.245	30.128.962.287	101.051.074.013	81.804.659.230
5. Gross revenues from sales and services rendered (20=10-11)	20		12.998.242.900	7.456.185.652	33.567.190.828	21.432.802.889
4. Profit and Loss from the investment property selling	21	VI.04				
7. Financial income	22	VI.05	12.164.374	5.904.556	28.321.172	17.578.021
8. Financial expenses	23	VI.06	479.124.348	378.500.079	1.342.118.438	1.194.831.337
- In Which: Borrowing Cost	24		479.124.348	378.500.079	1.342.118.438	1.194.831.337
9. Selling expenses	25	VI.09	1.164.776.912	933.593.132	4.035.900.666	3.054.371.100
10. General administration expenses	26	VI.09	2.251.301.305	1.297.063.349	6.396.659.588	4.803.933.786
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		9.115.204.709	4.852.933.648	21.820.833.308	12.397.244.687
12. Other income	31	VI.07	118.181.818	3.544.245	179.653.887	56.498.835
13. Other expenses	32	VI.08	17.822.382	11.210.062	17.914.542	40.191.772
14. Other profits (40=31-32)	40		100.359.436	(7.665.817)	161.739.345	16.307.063
15. Total net profit before tax (50=30+40)	50		9.215.564.145	4.845.267.831	21.982.572.653	12.413.551.750
16. Current corporate income tax expenses	51	VI.11	1.856.269.626	972.356.273	4.416.289.760	2.547.022.888
17. Deferred corporate income tax expenses	52					
18. Profits after enterprise income tax (60=50-51-52)	60		7.359.294.519	3.872.911.558	17.566.282.893	9.866.528.862
19. Basic earnings per share	70		293	154	700	393
20. Diluted earnings per share	71		293	154	700	393

PREPARED BY

(Signature, full name)

Pham Thi Ngoc Thuy

CHIEF ACCOUNTANT

(Signature, full name)

Nguyen Duc Vu

Dated 30/09/2026

LEGAL REPRESENTATIVE

(Signature, full name, seal)



Le Anh Dung

QUANG BINH WATER SUPPLY JOINT STOCK COMPANY

81 Ly Thuong Kiet St. - Dong Hoi W. - Quang Tri Prov.

CASH FLOW STATEMENT**(Direct Method)**

Quarter 3 Year 2026

Currency: VND

Article	Code	Interpretation	Accu. from Beginning of Year	
			Current Year	Previous Year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Proceeds from sales and services rendered and other revenues	01		140.069.791.365	106.186.500.903
2. Expenditures paid to suppliers	02		(75.572.066.991)	(45.723.740.742)
3. Expenditures paid to employees	03		(34.254.977.800)	(27.110.055.038)
4. Paid Borrowing Cost	04		(1.352.128.512)	(1.350.417.723)
5. Paid enterprise income tax	05		(3.276.101.080)	(2.359.507.044)
6. Other proceeds from operating activities	06		17.319.917.118	11.901.321.162
7. Other expenditures on operating activities	07		(25.220.198.444)	(41.518.391.434)
Net Cash Flows from Operating Activities	20		17.714.235.656	25.710.084
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(706.159.272)	(474.973.700)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		118.181.818	3.544.245
3. Expenditures on loans and purchase of debt instruments from other entities	23			
4. Proceeds from lending or repurchase of debt instruments from other entities	24			
5. Expenditures on equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Proceeds from interests, dividends and distributed profits	27		28.321.172	17.578.027
Net Cash Flows from Investing Activities	30		(559.656.282)	(453.851.428)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31			
2. Repayment of contributed capital and repurchase of stock issued	32			
3. Proceeds from borrowings	33	VII.03	8.569.292.536	7.406.701.400
4. Repayment of principal	34	VII.04	(12.235.712.750)	(16.713.554.110)
5. Repayment of financial principal	35			
6. Dividends and profits paid to owners	36		(6.877.507.600)	
Net Cash Flows from Financing Activities	40		(10.543.927.814)	(9.306.852.710)
Net cash flows during the fiscal year	50		6.610.651.560	(9.734.994.054)
Cash and cash equivalents at the beginning of fiscal year	60		15.696.344.137	22.277.273.484
Effect of exchange rate fluctuations	61			
Cash and cash equivalents at the end of fiscal year (70=50+60+61)	70		22.306.995.697	12.542.279.430

PREPARED BY

(Signature, full name)

CHIEF ACCOUNTANT

(Signature, full name)

Dated 30/09/2026

LEGAL REPRESENTATIVE

(Signature, full name)

Pham Thi Ngoc Thuy

Nguyen Duc Vu

Le Anh Dung



THE GENERAL INTERPRETATION OF FINANCIAL STATEMENTS
For the period: From 01/07/2026 to 30/09/2026

I- THE CHARACTERISTICS OF THE ENTERPRISE'S OPERATIONS

- 1- Forms of Ownership: joint stock company
- 2- Business Sector: water supply
- 3- Business Type
- 4- Normal Accounting Period
- 5- Business Highlights in Fiscal Year
- 6- Business Structure
 - List of Subsidiaries;
 - List of Associates and Joint Ventures;
 - A list of dependent accounting affiliated units
- 7- Number of employees at the end of the financial year or the average number of employees during the year.
 - Declaration about comparability of the financial statement;
- 8- In cases where the financial statements are not comparable, the entity must provide clear disclosures and explanations regarding the reasons for the non-comparability between the current reporting period and the comparative period in the Notes to the Financial Statements.
- 9- Other disclosures required by relevant laws and regulations, including enterprise law, securities law, and other applicable regulations.

II- FISCAL YEAR AND CURRENCY UNIT USED IN ACCOUNTING

- 1- Fiscal Year (Begin on 01/01 End on 31/12)
- 2- Base currency. In case of base currency change in the current period as compared to last year, must explain the reasons and effects of the changes.

III- ACCOUNTING STANDARDS AND REGULATIONS

- 1- Accounting Regulations
- 2- Statement of Compliance with Vietnamese Accounting Standards

IV- ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND APPLICABLE LEGAL REQUIREMENTS

- 1- The principle of converting the Financial Statement in foreign currencies into VND (In case the base currency is not VND); The effects of the converting (if any)
- 2- Types of Exchange Rates applied:
 - Foreign exchange rates applied to recognize exchange differences arising during the period, and exchange rates used to remeasure monetary items denominated in foreign currencies.
 - Cross exchange rates applied when the bank does not quote direct exchange rates for a specific foreign currency.
 - Buying prices published by the State Bank or reference prices of licensed gold traders used for revaluing monetary gold at the end of period.
- 3- The principle of specifying the real interest rate (effective rate) used for discounting cash flows.
- 4- The Principle of recognizing the monetary items and monetary equivalents.
- 5- The principle of accounting Policies on Investments
 - a) Trading Securities;
 - b) Held-to-Maturity Investments;
 - c) Investments in Associates and Joint Ventures;
 - d) Investments in other companies
- 6- The Accounting Principles of Receivables
 - Enterprises must disclose the accounting policies for receivables and key estimates used in the provision policies for bad receivables
- 7- Accounting Policies on Inventory:
 - The Principles for Recognizing Inventory;
 - The Methods for Valuating Stock;
 - The Methods for Making GL of Stocks;
 - The Methods for Measuring Losses from Stock Devaluation.
 - Allocation basis key for raw materials and supplies.
 - Accounting policies for inventories relating to contracts with significant risks.
- 8- The accounting principles and depreciation/amortization for tangible fixed assets (included perennial tree garden, animals reared to labor for humans).
- 9- The accounting principles for biological assets.
- 10- The Accounting Principles of corporate contracts.
- 11- The accounting principles of deferred expenses.
- 12- The accounting principles of account payable
- 13- The accounting principles of payable for dividends, profits
- 14- The Principles for Recognizing Payable Expenses
- 15- The accounting principles of deferred revenue recognition
- 16- The accounting principles of provision for payables
- 17- The Accounting Principles of Deferred Corporate income Tax.
- 18- The Accounting Principles of Borrowings and Financial Lease Liabilities.
- 19- The Principles for Recognizing and Capitalizing Borrowing Costs.
- 20- The Accounting Principles of Convertible Bonds.
- 21- The Principles for Recognizing Equity:
 - The Principles of recognizing the Owner's Equity, Equity Surplus, The Right to convert the Convertible Bonds to shares and other capitals.
 - Differences from Asset Revaluation.
 - Exchange Rate Differences.
 - Undistributed Profit.
- 22- The Principles and Methods for Recognizing Turnover, other incomes
 - Revenue from sale of goods or services
 - + Goods Sales;
 - + Services Supplies;
 - + Construction Contracts
 - + Revenue from sale of real estate such as condominium - hotel, office hotels, officetels, or similar products
 - + Revenue from sale of real estate
 - Financing Activities;
 - Other incomes
- 23- The Accounting Principles of Turnover Reductions.
- 24- The Accounting Principles of Cost of Goods Sold.
- 25- The Accounting Principles of Expenses from Financial Activities.
- 26- The Accounting Principles of Sales and Administration Expenses.

- 27- - Accounting principles for trading or liquidation of fixed asset, investment asset
 28- - The principles and methods for recognizing current income tax, (included additional enterprise income tax expense under the global minimum tax
 29- Other Accounting Principles and Methods.

V- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN BALANCE SHEET

Currency Unit: VND

01- - Cash and cash equivalents

Unrestricted cash and cash	Term-End	Year-Beginning
- Cash	519.309.429	248.660.429
- Demand deposits	21.787.686.268	15.447.683.708
- Cash in transit		
- Cash equivalent	0	0
Total	22.306.995.697	15.696.344.137

- Detailed disclosure of demand deposit balance by bank that accounts for 10% or more of the total
- Detailed disclosure of the content, term and balance of each item classified as cash equivalents that accounts 10% or more of total cash equivalents.

02- Financial

a) Trading Securities

Items	Term-End			Year-Beginning		
	Original Value	Fair Value	Provision	Original Value	Fair Value	Provision
- Total Value of Share:						
- Total Value of Bonds:						
- Other Investments:						
Total	0	0	0	0	0	0

- Reason for changes of each investment/ type of shares, bonds::
- + In Quantity
- + In Value
- The fair value measurement basis applied to trading securities

b) Held-to-Maturity Investments

Items	Term-End			Year-Beginning		
	Original Value	Recoverable Value	Provision	Original Value	Recoverable Value	Provision
- Short-term:						
+ Short-term Deposits (Detail of each type						
+ Bonds (Detail of each type that accounts for 10% or more of the total)						
+ Loans (Detail of each type that accounts for 10% or more of the total)						
+ Other Investments						
- Long-term:						
+ Long-term Deposits						
+ Bonds						
+ Loans						
+ Other Investments						
Total	0	0	0	0	0	0

- Disclosures on gain of the overdue held-to-maturity investments that is irrecoverable so the business is not allowed to record revenue.
- Reasons for additional provision or reversal of the provision for loss on held-to-maturity investments.

c) Investments in other companies (Detail of items by the holding ratio and voting right)

Items	Term-End			Year-Beginning		
	Original Value	Recoverable Value	Provision	Original Value	Recoverable Value	Provision
- Investments in Subsidiaries						
- Investments in Associates and Joint Ventures						
- Investments in other companies						
+ In which: Investments in Non-Jointly						
Total	0	0	0	0	0	0

- Summary about operation of subsidiaries, associates and joint ventures companies, and the status of business cooperation contracts in the period
- Primary transactions with Subsidiaries, Associates and Joint Ventures and the business cooperation contracts in the period
- Enterprise shall provide additional disclosures in case the fair value or recoverable value of the investment cannot be determined.
- Basis for determining the value of intangible fixed assets such as intellectual property rights ... when invests to subsidiaries, joint ventures, and associates.

03- Receivables

Items	Term-End		Year-Beginning	
	Book value	Provision	Book value	Provision
a) Short-term trade receivables	3.508.398.270		6.715.591.304	
CQTHAO	438.063.595		586.714.212	
NDMHOA	498.964.275		765.348.778	
NDLTHUY	446.957.205		269.245.118	
NDRaoda	591.639.148		482.294.207	
Other AR Customer	1.532.774.047		4.611.988.989	
b) Long-term trade receivables				
c) Long-term Receivable of customers who are				
Total	3.508.398.270	0	6.715.591.304	0

- Reasons for additional provision or reversal of the provision for bad receivables.

04- Other Receivables

Items	Term-End		Year-Beginning	
	Book value	Provision	Book value	Provision
a) Short-term	579.533.139		327.250.320	
- Receivables from dividends and profits received				
- Receivables from employees				
- Deposits	350.700.000		316.700.000	
- Lending of non-monetary assets.				
- Expenditures on behalf of a third party				
- Other Receivables	228.833.139		10.550.320	
b) Long-term			37.000.000	
- Receivables from dividends and profits				
- Receivables from employees				
- Deposits			37.000.000	
- Lending of non-monetary assets.				
- Pay on Behalf				
- Other Receivables				
c) Receivables from the jointly controlled business cooperation contracts				
Total	579.533.139	0	364.250.320	0

- Enterprise must disclose in detail the nature, purpose, value, time for advance and payment, expected recovery time, and pastdue recovery (if any) for amounts of cash or assets provided to individuals or departments to make deposits, collaterals, or guarantees as advances or other receivables that each individually account for 10% or more of total. If the parties have an agreement under which the recipient of the money or assets is required to pay interest, the enterprise shall provide detailed disclosures regarding the interest rate, interest payment schedule, method of interest payment terms. The enterprise must
- Disclosure of business cooperation contracts (BCCs) that individually account for 10% or more of the total and have a significant impact:
 - + Number and description of the business cooperation contracts
 - + The nature of the business cooperation contract (describes the nature of the relationship between the parties, the terms and conditions, the rights and
 - + Status and progress of the business cooperation contract
 - + Other necessary information, such as the basis for remeasuring jointly controlled assets distributed from the BCC (if any), and other relevant disclosures.

05- Insufficient Assets (Detail of each types)

Items	Term-End		Year-Beginning	
	Quantity	Value	Quantity	Value
a) Cash				
b) Inventories			10.015.350	
c) Fixed assets				
d) Other assets				
Total	0	0	10.015.350	0

- Enterprise must provide additional disclosures regarding the schedule for determining the causes of each category of assets pending resolution, the resolution of shortages reported in the latest period statement of financial position (resolved during the current period and those not yet resolved), and the reasons why recognized in the lasted period but have not been resolved in the current period.

06- Bad Debts

Items	Term-End			Year-Beginning		
	Original Value	Recoverable Value	Detailed by Subjects	Original Value	Recoverable Value	Detailed by Subjects
- The total value of the receivables, Overdues (or not but unlikely recovering); (Detail of each type that accounts for 10% or more of the total)	-313.467.813			-146.418.847		
- Capability of recovering the overdue						
Total	(313.467.813)	0	0	(146.418.847)	0	0

- Disclosure of penalties, late-payment interest, and similar amounts from receivables that are irrecoverable therefore not recognized as revenue.

07- Inventory:

Items	Term-End		Year-Beginning	
	Original Value	Provision	Original Value	Provision
- Goods in Transit				
- Raw materials	19.914.728.430		10.937.093.529	
- Tools and supplies	68.568.518		201.030.767	
- Work in Process	994.586.788		385.113.214	
- Products or finished goods				
- Goods				
- Consignments				
- Goods in bonded warehouse.				
Total	20.977.883.736	(1.047.110.787)	11.523.237.510	(1.082.119.550)

- Allocation basis key for raw materials and supplies.
- Value of old age stock, poor, losing the quality, technical backwardness, ... that can not consume at the end of the period; Causes and ways to process.
- Value of stock for Deposits, Mortgages and Collateral Securities.
- The reasons of making and reversing provisions for lost due to the stock price decrease .

08- Long term uncompleted assets

Items	Term-End		Year-Beginning	
	Original Value	Recoverable Value	Original Value	Recoverable Value
a) Work in progress (Detailed disclosure for each type, including reasons for any abnormal interruption in the production of work-in-progress assets)				
Total	0	0	0	0

b) Construction in progress (Details for projects accounting for 10% or more of the				
- Purchase				
- Capital investment	14.349.651.510		12.600.985.126	
- Repair, periodic maintenance	0		1.731.968.519	
- Asset improvement and upgrade	166.678.704			
Total	14.516.330.214	0	14.332.953.645	0

09- Tangible Fixed Asset Increase, Decrease

Items	Houses, Architectural Objects	Machines and Equipment	Means of Transport, Transmit	Management Tools	Perennial Tree Garden, Animals Reared to Labor for Humans	Other Tangible Fixed Assets	Total
Original Cost							
Opening Balance	130.740.687.081	53.386.446.671	336.211.371.498	235.527.272			520.574.032.522
- Increase in Year		1.078.739.151	1.630.972.727	62.657.407			2.772.369.285
- Finished Capital Construction Investment	3.329.116.667	1.624.203.339	7.258.300.861				12.211.620.867
- Other Increase							0
- FA Changed to Investment Property							0
- Liquidation, Sale			(753.752.727)				(753.752.727)
- Other Decrease							0
Closing Balance	134.117.973.081	56.089.389.161	344.346.892.359	298.184.679			534.852.439.280
Accumulated Depreciation							0
Opening Balance	89.728.914.559	30.517.234.825	205.726.378.179	137.829.544			326.110.357.107
- Depreciation in Year	4.230.651.900	2.213.475.088	10.779.012.409	28.197.424			17.251.336.821
- Other Increase							0
- FA Changed to Investment Property							0
- Liquidation, Sale			(753.752.727)				(753.752.727)
- Other Decrease							0
Closing Balance	93.976.649.905	32.730.709.913	215.752.376.797	166.026.968			342.625.763.583
Remaining Value							0
- At the Beginning of Year	41.011.772.522	22.869.211.846	130.484.993.319	97.697.728			194.463.675.415
- At the End of Term	40.141.323.176	23.358.679.248	128.594.515.562	132.157.711			192.226.675.697

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- Disclosures on perennial tree garden, and working animals (if any)
- Detailed disclosure of existing tangible fixed assets and those liquidated, or transferred during the period, for each type that accounts for 10% or more of
- Fixed assets are fully depreciated but still operational at the end of period.
- Fixed assets are waiting to liquidate at the end of period.
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes in tangible fixed assets:

10- Intangible Fixed Asset Increase, Decrease:

Items	Right to Use Land	Distribution Rights	Copyright, Patents	Trademarks	Computer Software	Licenses and Right Concession Permits	Other Intangible Fixed Asset	Total
Original Cost								
Opening Balance					829.000.000			829.000.000
- Increase in Year					300.000.000			300.000.000
- Created from within the Enterprise								0
- Increase from Business Combinations								0
- Other Increase								0
- Liquidation, Sale								0
- Other Decrease								0
Closing Balance					1.129.000.000			1.129.000.000
Accumulated Depreciation								
Opening Balance					615.881.866			615.881.866

- Depreciation in Year					113.593.015		113.593.015
- Other Increase							0
- Liquidation, Sale							0
- Other Decrease							0
Closing Balance					729.474.881		729.474.881
Remaining Value							
- At the Beginning of Year					213.118.134		213.118.134
- At the End of Term					399.525.119		399.525.119

- Detailed disclosure of existing intangible fixed assets and those liquidated, or transferred during the period, for each type that accounts for 10% or more of the total
- The residual value of the intangible fixed assets mortgaged or pledged for loans:
- The historical cost of fully-depreciated intangible fixed assets which are still in use:
- Changes in depreciation method.
- Other statements or explanations;

11- Financial Leased Fixed Asset Increase, Decrease

Items	Houses and Architectural Objects	Machines and Equipment	Means of Transport, Transmit	Management Tools	Other Tangible Fixed Assets	Intangible Fixed Assets	Total
Original Cost							
Opening Balance							0
- Leased in Year							0
- Buying Leased FA							0
- Other Increase							0
- Returning Leased FA							0
- Other Decrease							0
Closing Balance							0
Accumulated Depreciation							
Opening Balance							0
- Depreciation in Year							0
- Buying Leased FA							0
- Other Increase							0
- Returning Leased FA							0
- Other Decrease							0
Closing Balance							0
Remaining Value							
- At the Beginning of Year							0
- At the End of Term							0

- Contingent rent recognized as a cost in the period:
- Bases for determining the contingent rent:
- Provision on continued lease or the right to purchase the asset:
- Detailed disclosure of existing finance-leased assets for each that accounts for 10% or more of the total

12- Biological asset:

2.1- Other biological assets, not include nature livestock held for recurring production

Items	Term-End		Year-Beginning	
	Original Value	Recoverable Value	Original Value	Recoverable Value
1. Consumable livestock				
a) Short-term consumable livestock	0		0	
b) Long-term consumable livestock	0		0	

2. Consumable Plants or Seasonal Crops				
a) Short-term consumable Plants or Seasonal Crops	0		0	
b) Long-term consumable Plants or Seasonal	0		0	
3. Immature Livestock held for recurring production	0		0	
Total	0	0	0	0

- Description of the categories of biological assets account 10% or more of total: including the characteristics, and the accounting policies applied to each
- The methods of allocating the caring costs to bearer biological assets, newly generated biological assets, and agricultural produce in the period
- The depreciation method applied to biological assets
- The useful lives or depreciation rates of biological assets
- Total of book and accumulated depreciation value at the begin and end of the period.
- Provision for loss on biological assets (in any)
- The value of biological assets pledged or mortgaged for liabilities at the end of the period.
- Commitments for the development or buying of biological assets.
- Changes such as disclosure of fair value less (-) selling expenses of observable and measurable biological assets (if any);
- Other disclosures relating to biological assets, as applicable.

2.2- Mature livestock held for recurring production

Items	Group 1	Group 2	Group 3	Group 4	Total
Original Cost					
Opening Balance					0
- Increase in Year					0
- Liquidation, Sale					0
- Other Decrease					0
Closing Balance					0
Accumulated Depreciation					0
Opening Balance					0
- Depreciation in Year					0
- Other Increase					0
- Liquidation, Sale					0
- Other Decrease					0
Closing Balance					0
Remaining Value					0
- At the Beginning of Year					0
- At the End of Year					0

- Group 123... By mature livestock held for recurring production group according to enterprise's classifies

13- Financial Leased Fixed Asset Increase, Decrease

Items	Opening Balance	Increase in Year	Decrease in Year	Closing Balance
a) Investment Properties for				
Original Cost				
- Land use Rights				
- Houses				
- Houses and Land use Rights				
- Infrastructure				
Accumulated Depreciation				
- Land use Rights				
- Houses				
- Houses and Land use Rights				
- Infrastructure				
Remaining Value				
- Land use Rights				
- Houses				
- Houses and Land use Rights				
- Infrastructure				
b) Investment Properties for				
Original Cost				
- Land use Rights				

- Houses				
- Houses and Land use Rights				
- Infrastructure				
Lost due to value decrease				
- Land use Rights				
- Houses				
- Houses and Land use Rights				
- Infrastructure				
Remaining Value				
- Land use Rights				
- Houses				
- Houses and Land use Rights				
- Infrastructure				

- Remaining Value of Investment Properties for Deposits, Mortgages and Collateral Securities;
- Original Value of Investment Properties which are fully depreciated but still used for rent or held for
- Detailed disclosure of existing and liquidated or selling investment properties for each that accounts for
- Other statements or explanations.

14- Deferred expenses

Items	Term-End	Year-Beginning
a) Short-term		
- Deferred expenses on a fixed asset operating lease		
- Dispatched tools and supplies		
- Borrowing expenses		
- Enterprise Establishment Expenses		
- Insurance premiums		5 828 665
- Other items	185 266 648	315 979 000
b) Long-term		
- Deferred expenses on a fixed asset operating lease		
- Dispatched tools and supplies	1 294 185 339	1 313 350 376
- Borrowing expenses		
- Enterprise Establishment Expenses		
- Insurance premiums		
- Other items	2 500 647 824	3 044 862 723
Total	3 980 099 811	4 680 020 764

15- Other Assets

Items	Term-End	Year-Beginning
a) Short-term	185 266 648	482 121 848
- Short-term prepaid expenses	185 266 648	321 807 665
- Deductible Input VAT		108 332 605
- Repurchase Government Bonds Transactions		51 981 578
b) Long-term		
- Deferred Income Tax Assets		
Total	185 266 648	482 121 848

16- Borrowings and Financial Lease Liabilities

Items	Term-End	In the term		Year-Beginning
		Increasing	Decreasing	
a) Short-term borrowings (Detail or each type that accounts for 10% or more of the total)	13 556 732 265	8 569 292 536	7 253 273 024	12 240 712 753
b) Long-term borrowings (Detail or each type that accounts for 10% or more of the total)	8 082 102 032	2 977 439 730	7 959 879 456	13 064 541 758
c) Borrowings from the related parties				
Total	21 638 834 297	11 546 732 266	15 213 152 480	25 305 254 511

d) Financial Leases (detailed disclosure for each that accounts for 10% or more of the total)

Term	Current Year			Prior Term		
	Total Lease Payments	Interest Payment	Principal Amount Payment	Total Lease Payments	Interest Payment	Principal Amount Payment
Of one year or under						
Of between over one year and five years						
Of over five years						
Financial lease						
Total	0	0	0	0	0	0

d) The Unpaid Overdue Borrowings and Financial Lease Liabilities (detailed disclosure for each that accounts for 10% or more of the total)

Items	Term-End		Year-Beginning	
	Original Value	Interest	Original Value	Interest
- Borrowings;				
- Financial Lease Liabilities;				
- The reasons of unpaid				
Total	0	0	0	0

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e) Borrowings and financial lease liabilities from the related parties that are overdue but not paid

Items	Term-End		Year-Beginning	
	Original Value	Interest	Original Value	Interest
- Borrowings;				
- Financial Lease Liabilities;				
- The reasons of unpaid				
Total	0	0	0	0

17- Payable to Suppliers

Items	Term-End	Year-Beginning
a) Short-term trade payables	12.355.417.906	6.671.953.039
DNP Holding Joint Stock	64.601.280	715.724.640
Biwase Quang Binh Joint stock company	3.293.958.276	1.543.271.940
Quang Binh Irrigation Works Exploitation One Member Company Limited	2.569.161.000	1.281.990.612
Other AR Customer	6.427.697.350	3.130.965.847
- Detail of each type that account		
- Other items		
b) Long-term trade payables		
Total	12.355.417.906	6.671.953.039
c) The Unpaid Overdue Payables		
- Detail of each type that account		
- Other items		
Total	0	0
d) Payables to Suppliers who are		
Total	0	0

18- Dividends, Distributed Profits Payables

Items	Term-End	Year-Beginning
Dividends, Distributed Profits		
Total	0	0

- Explanation of the deadline for paying dividends or profits in cash, non-cash assets to shareholders, owners, ...;

- Overdue dividends and profits that have been committed to be paid and the enterprise has not paid to shareholders, owners, ...

19- Taxes and Obligations to State Budget

Items	Year-Beginning	Payable in the term	Paid in the term	Term-End
a) Payables to the government				
- Value Added Tax		375.321.405	223.428.057	151.893.348
- Excise Tax				
- Import, Export Duty				
- Corporation Income Tax	1.171.101.080	2.575.188.680	1.435.000.000	2.311.289.760
- Personal Income Tax	205.985.000	(191.411.000)	14.574.000	
- Natural Resource Tax	24.121.560	88.856.520	86.414.440	26.563.640
- Land, Housing Tax and Land Rental	(51.981.578)	51.981.578		
- Environmental Protection Tax and Others				
- Fees, Charges and Other Payables	768.357.283	4.350.095.525	3.961.721.813	1.156.730.995
Total	2.117.583.345	7.250.032.708	5.721.138.310	3.646.477.743
b) Receivable from the government				
- Short-term				
- Long-term				
Total	0	0	0	0

In case an enterprise is subject to additional corporate income tax payment according to the regulations on global minimum tax, it must disclose the criteria or basis for recording the additional corporate income tax payable in the fiscal year as well as the adjusted tax liability due to the difference between the tax declaration year and the year of recording additional corporate income tax expenses according to the regulations on global minimum tax, ...

20- Payable Expenses

Items	Term-End	Year-Beginning
a) Short-term Payable Expenses		
- Accruing into expenses		
- Expenses incurred from		
- Accrued expenses incurred from provisional determination of costs of sold goods or held for sale properties		
- Other accrued expenses	97.585.000	107.595.074
b) Long-term Payable Expenses		
- Interests		
- Other items		
Total	97.585.000	107.595.074

21- Other Payables

Items	Term-End	Year-Beginning
a) Short-term Payables		
- Surplus of assets awaiting resolution		25.676.614

- Funding of trade union	123.236.482	111.923.110
- Social Insurance		
- Health Insurance		
- Unemployment Insurance		
- Short-term deposits	2.073.626.830	1.680.000.000
- Other payables.	2.949.322.379	1.914.361.204
Total	5.146.185.691	3.731.960.928
b) Long-term Payables		
- Long-term deposits		
- Other Payables		
c) Overdue payables (detailed by item and reason for non-payment)		
Total	0	0

22- Deferred

Items	Term-End	Year-Beginning
a) Short-term		
-Deferred revenue		
- Revenues from traditional client programs		
- Other deferred revenues		
b) Long-term		
- Deferred revenue		
- Revenues from traditional client programs		
- Other deferred revenues		
c) Inability to perform contract. (detailed by item and reason for not being able to perform the contract with the customer)		
Total	0	0

23- Issued Bonds

3.1- Common Bonds

Items	Term-End	Year-Beginning
a) Issued Bonds		
- Par value;	0	0
- Discount bond;	0	0
- Additional Bond.	0	0
Total	0	0
b) Details notes of Held Related Parties		
c) Bond Issuance Costs		
Total	0	0

Enterprises must disclose in detail the issuance time; quantity of each type of bond issued; interest rate of issued bonds; original term of bonds issued according to each group of bonds issued at par value, with discount or premium; method of allocating discount or premium, bond issuance expenses, etc.

3.2- Convertible Bonds:

Enterprises must disclose about informations:

a) Convertible Bonds at the Begin of Period:

- Issue Time, Original Maturity and remaining maturity of each type of Convertible Bonds;
- Number, par value and interest rate of each type of Convertible Bonds;
- Rate of converting to shares of each type of Convertible Bonds;
- Discount Rate used to determine the original cost of each type of Convertible Bonds;
- The Original Cost and The Right to convert into shares of each type of Convertible Bonds.

b) Convertible Bonds issued in current period:

- Issue Time, Original Maturity and remaining maturity of each type of Convertible Bonds;
- Number, par value and interest rate of each type of Convertible Bonds;
- Rate of converting to shares of each type of Convertible Bonds;
- Discount Rate used to determine the original cost of each type of Convertible Bonds;
- The Original Cost and The Right to convert into shares of each type of Convertible Bonds.

c) Convertible Bonds converted into shares in period:

- Number of each type of Convertible Bonds converted into shares in period;
- Number of shares issued for converting;
- The Original Cost of Convertible Bonds have been increasing in equity.

d) Matured Convertible Bonds that can not convert into shares in period:

- Matured Convertible Bonds that can not convert into shares in period;
- The Original Cost of Convertible Bonds to be refund to Investors.

d) Convertible Bonds at period end :

- Original and remaining Maturity of each type of Convertible Bonds;
- Number, Par Value and Interest Rate of each type of Convertible Bonds;
- Rate of converting to shares of each type of Convertible Bonds;
- Discount Rate used to determine the original cost of each type of Convertible Bonds;
- The Original Cost and The Right to convert into shares of each type of Convertible Bonds.



g) Notes the details of Bonds of Held Related Parties (content is the same as the items a, b, c, d, above).

24- Preferred Shares classified as Payables

- Par Value;
- To whom granted (managers, employees, other people);
- Share Repurchase Articles or the issuer must pay dividends at a fixed rate regardless of the issuer's performance (Time, price, other basic articles in issue
- Repurchase Value in period;
- Other Notes.

25- Provisions for Payables

Items	Term-End	Increase provision in year	Decrease provision in year	Year-Beginning
a) Short-term Provision for Payables				
- Provisions for product warranty				
- Provision for construction warranty				
- Provision for enterprise restructuring				
- Other provision payables				
Total	0			0
b) Long-term Provisions for Payables				
- Provisions for product warranty				
- Provision for construction warranty				
- Provision for enterprise restructuring				
- Other Provisions for Payables				
Total	0			0

- Enterprises must explain information about legal or joint obligations, the basis for estimating the value (if any), ... of the obligation to restore, clean up the
- Disclosures in detail the total estimated expenses that the enterprise must spend to provide severance pay to employees under the law on labor.

26- Deferred Income Tax Assets and Deferred Income Tax Liabilities

a. Deferred Income Tax Assets:

Items	Term-End	Year-Beginning
- Corporate Income Tax rate		
- Deferred income tax assets		
- Deferred income tax assets		
- Deferred income tax assets		
- Offset Deferred Income Tax		
Deferred Income Tax Assets	0	0

b- Deferred Income Tax Liabilities

Item	Term-End	Year-Beginning
- Corporate Income Tax rate		
- Deferred income tax arising		
- Offset Payable Deferred		
Total	0	0

27- Owner's Equity

a) Comparison of Changes in Owner's Equity

Items	Items under Owners' Equity							
	Investors' Capitals	Equity Surplus	The Right to convert the Convertible Bonds to shares	Differences from Asset Revaluation	Development Investment Fund	Other Funds	Undistributed profit	Total
A	1	2	3	6	8	9	10	13
Prior Term Opening Balance	172.302.040.000				9.648.188.996		12.948.795.584	194.899.024.580
- Capital Increase in Prior Term								0
- Profit in Prior Term								0
- Other Increase (total)								0
- Other Increase								0
- Other Increase								0
- Capital Decrease in Prior Term								0
- Loss in Prior Term								0
Other Decrease (total)								0
- Other Decrease								0
- Other Decrease								0
- Other Decrease								0
Current Year Opening Balance	172.302.040.000				9.648.188.996		12.948.795.584	194.899.024.580
- Capital Increase in Current Year								0
- Profit in Current Year							49.239.429.788	49.239.429.788
- Other Increase (total)					2.000.000.000			2.000.000.000
- Other Increase					2.000.000.000			2.000.000.000
- Other Increase								0
- Capital Decrease Current Year								0
- Loss in Current Year							31.673.146.895	31.673.146.895
Other Decrease (total)							12.948.795.584	12.948.795.584
- Other Decrease								0
- Other Decrease								0
- Other Decrease							12.948.795.584	12.948.795.584
Current Term Closing Balance	172.302.040.000				11.648.188.996		17.566.282.893	201.516.511.889

b) Owner's

Items	Term-End	Year-Beginning
- Contributed capital of parent company	89.865.040.000	89.865.040.000
- Contributed capital of other entities	82.437.000.000	82.437.000.000
Total	172.302.040.000	172.302.040.000

c) Transactions of Owner's Equity and Dividend Distribution and Profit Division

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Items	Current Term	Prior Term
- Investment Capital	172.302.040.000	172.302.040.000
+ Opening capital	172.302.040.000	172.302.040.000
+ Increase in capital during the fiscal year		
+ Decrease in capital during the fiscal year		
+ Closing capital	172.302.040.000	172.302.040.000
- Dividends or distributed profits		
Total	172.302.040.000	172.302.040.000

d) Shares

Item	Term-End	Year-Beginning
- Number of Shares Registered to be Issued		
- Number of Shares Sold in Public Markets		
+ Ordinary Share		
+ Preference Share		
- Number of Repurchased Ordinary Share		
+ Preference Share		
- Number of Outstanding Shares		
+ Ordinary Share		
+ Preference Share		
Total	0	0

* Par Value of Shares Outstanding :

d) Dividends, Profits

- Dividends, profits declared after Balance Sheet Date:
- + Dividends, profits Declared on Ordinary Share
- + Dividends, profits Declared on Preference Share
- + Stock dividend
- + Profits distributed to supplement charter capital for the enterprise receiving investment
- Unrecorded cumulative preferred stock dividends
- Disclosures on the enterprise is not allowed to use the entire amount of money from the public offering and issuance of shares that are being blocked.

e) Reasons for the increase/decrease in items belonging to the enterprise's equity

- Equity surplus;
- Right to convert the convertible bonds to shares
- Development investment funds
- Treasury Shares
- Other Funds

g) Income and Expenses, Loss or Profit Directly Recognized to Equity according to Specific Accounting Standards

Differences

28- **from Asset**

Revaluation

Items	Current Term	Prior Term
The reason of difference		
Total	0	0

Exchange

29- **Rate**

Differences

Item	Current Term	Prior Term
- The exchange differences arising when converting the Financial statements in foreign currencies into VND.		
- Exchange Rate Differences by others (Explain the reason)		
Total	0	0

30- **Off-balance**

Sheet Items:

Items	Term-End	Year-Beginning
a) Operating lease assets: The total future minimum lease payments under non-cancelable operating lease contracts with the following terms:		
- Of one year or under;		
- Of between over one year and five years;		
- Of over five years.		
Total	0	0

- Enterprises must clearly explain the quantity, type, characteristics, properties, lease term, etc. of each type or group of outsourced assets at the end of period.

b) Assets accepted for custody, consignment, processing, import-export entrustment

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- Explain the value and reasons why the large amounts of cash and cash equivalents enterprise holds but does not use them due to legal restrictions or other
- Explain in detail the nature, quantity, type, technical parameters, specifications, quality, ... of each type of product, material, goods, assets kept on behalf of
- Assets accepted for custody, consignment, processing, import-export entrustment: enterprise must explain in detail the nature, quantity, type, technical
- Assets received as collateral or pledge: The enterprise must disclose detailed information for each type of asset received as collateral or pledge, including
- Assets of other entities identified as surplus during stocktaking.

c) Infrastructure assets that are not included in the State capital component: the enterprise must disclose the historical cost and accumulated depreciation in

d) Assets used as collateral or pledge: enterprise must disclose detailed information for each type of asset used as collateral or pledge, including terms and

d) Foreign currencies: enterprise must disclose detailed information on the quantities of each type in original currency units.

- Monetary gold: The enterprise must present the quantities based on domestic units of measurement.

- Precious metals and gemstones: The enterprise must disclose the original cost, quantities, and types of precious metals and gemstones.

e) Resolved bad debts: enterprise must disclose detailed information on the value (in both original currency and VND) of bad debts written off within 10

g) Interest on deferred payment or installment purchases of assets: enterprise must disclose the number of deferred or installment payment periods, total

h) Interest on deferred payment or installment sales of assets: enterprise must disclose the number of deferred or installment payment periods, total

i) Other information related to off- financial statement items that provides useful information to users.

31- The value of assets held by the enterprise on behalf of other parties but restricted in use due to legal restrictions, or liabilities that the enterprise is obligated to pay under agreements or legal regulations (e.g., assets under BCC contracts, amounts frozen when a public company issues/offers shares to raise capital from shareholders, etc.).

Items (Depending on the nature of the item, disclosures should be made in a manner that is)	Current Term	Prior Term
Assets		
- Cash and cash equivalents		
- Receivables		
- Inventory		
- Tangible Fixed Asset		
- Investment Property		
- Other Assets		
Total	0	0
Payables		
- Payables for suppliers		
- Payables for loans		
- Payable Expenses		
- Other payables		
Total	0	0

32- Other informations need to disclose that useful to users.

- Disclosure on basis for determining the value of a non-monetary asset that is gifted or sponsored
- Other Informations

VII- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN INCOME STATEMENT

Currency Unit: VND

1- Total revenue from sale of goods and supply of services

Items	Current Term	Prior Term
a) Turnover		
- Revenue from sale of goods or services (excluded the revenue from investment	47.772.755.425	34.763.205.448
- Revenue from services	519.659.259	2.579.808.287
- Revenue of construction		
+ Revenue of construction		
+ Accumulated revenue of		
- Revenue from Subsidizing, Price Supporting		
- Other revenues	402.835.461	242.134.204
Total	48.695.250.145	37.585.147.939
b) Turnover of Related Parties		
Total	0	0

c) In case an enterprise has revenue from sale of real estate such as condotels, officetels, or similar products, the enterprise must disclose in its financial statements the accounting policy, the nature of the contract (rights and obligations of the parties) and the accounting method that most appropriate.

2- Revenue deductions

Item	Current Term	Prior Term
- Trade discounts		
- Reductions in the prices of goods sold		
- Sales Returns		
Total	0	0

3- Cost of goods sold

Items	Current Term	Prior Term
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- Cost of goods sold of goods (excluded remaining value and liquidate or selling expense of investment property trading)	11.626.294	8.751.524
- Cost of goods sold of services	35.685.380.951	30.120.210.763
- Expenses incurred from trading in investment properties		
- Value of inventories lost during the fiscal year		
- Out-of-permitted Lost Value of stock in period		
- Allowances for decline in value of inventories, Provision for loss on biological assets		
- Cost of Goods Sold Reduction Items.		
Total	35.697.007.245	30.128.962.287

4- Gain or loss of trading or liquidation of investment property)

Items	Current Term	Prior Term
- Revenue from trading or liquidation of investment		
- Remaining value of investment properties		
- Trading or liquidation expenses of investment asset		
Gain or loss of trading or liquidation of investment	0	0

5- Revenue from financial activities

Items	Current Term	Prior Term
- Interests of deposits or loans	12.164.374	5.904.556
- Interests of investments		
- Dividends or distributed profits by cash or non-monetary		
- Interests of exchange		
- Interest of deferred payment		
- Payment Discounts Received		
- Other financial incomes		
Total	12.164.374	5.904.556

6- Expenses from financial activities

Items	Current Term	Prior Term
- Borrowing cost	479.124.348	378.500.079
- Losses due to disposal of financial investments		
- Losses of exchange differences		
- Interest on deferred payment or installment purchases		
- Payable for payment discount		
- Allowances for decline in value of trading securities and investment impairment		
- Unsuccessful issue of shares and bonds expenses		
- Other financial expenses		
- Financial Expense Reductions Items.		
Total	479.124.348	378.500.079

7- Other Incomes

Item	Current Term	Prior Term
- Disposal or transfer of fixed asset	118.181.818	3.544.245
- Gains from revaluation of		
- Collected fines		
- Deductible taxes		
- Amounts that are gifted or		
- Other items		
Total	118.181.818	3.544.245

8- Other Expenses

Items	Current Term	Prior Term
- Residual value of fixed assets		
- Loss from revaluation of		
- Fines		
- Other items	17.822.382	11.210.062
Total	17.822.382	11.210.062

9- Selling and General administration expenses

Items	Current Term	Prior Term
a) General administration expenses incurred during the fiscal year	2.251.301.305	1.297.063.349



(Detail of each type of general administration expenses that accounts for 10% or more of the total)		
- Other general administration expenses		
b) Selling expenses incurred during the fiscal year	1.164.776.912	933.593.132
(Detail of each type of selling expenses that accounts for 10% or more of the total)		
- Other selling expenses		
c) Reductions of Sales and Adm		
- Reversal of provision for Good		
- Reversal of provision for Restr		
- Other Reductions.		
Total	3.416.078.217	2.230.656.481

10- Production and Business Costs by Factor

Items	Current Term	Prior Term
- Material expenses	4.615.905.355	4.674.331.559
- Labor Costs	13.284.190.288	11.813.436.257
- Fixed Assets Depreciation	5.887.962.572	5.533.273.135
- Outsourcing services	10.040.811.410	5.598.397.250
- Other expenses in cash	5.543.897.631	4.795.753.773
Total	39.372.767.256	32.415.191.974

Notes:

For the disclosure of the item "expenses by cost factor" depending on the characteristics of the enterprise's business sector and based on the opening balance and movements during the period of relevant accounting accounts, the enterprise must provide detailed explanations of operating expenses by cost factor as presented in the Profit or Loss.

In other case, due to the nature of the business, the enterprise is unable to present the information by function on the Profit or Loss, it may present the information by nature of expenses. When presenting the disclosure of operating expenses by cost factor, the total of expenses by nature must equal the total expenses reported in the Statement of Profit or Loss.

The enterprise may choose other bases for classification, provided that it fully discloses expenses by cost factor.

11- Current Income Tax Expense

Items	Current Term	Prior Term
- Income before tax	9.215.564.145	4.845.267.831
- Income tax calculated at the current corporate income tax (Corporate Income Tax) rate	1.843.112.829	969.053.566
- Adjustments (depending on the characteristics of the enterprise, disclose appropriate adjustment items):		
- Non-taxable income		
- Non-deductible expenses	65.783.983	16.513.535
- Under/(over) provisions from		
...		
Corporate Income Tax Expense		
Current Corporate Income Tax	1.856.269.626	972.356.273
Deferred Corporate Income Tax		
Total Corporate Income Tax		
Total	1.856.269.626	972.356.273

(*) Corporate Income Tax expense for the fiscal year is estimated based on taxable income and may be adjust depend on tax authority checking.

(**) Deferred Income Tax Expense	Current Term	Prior Term
- Deferred tax expense arising from taxable temporary differences;		
- Deferred tax expense arising from reversal of deferred tax assets;		
- Deferred tax income arising from deductible temporary differences;		
- Deferred tax income arising from unused tax losses and credits;		
- Deferred tax income arising from reversal of payable deferred tax;		
- Total deferred income tax expenses.		
Total	0	0

VIII ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN CASH FLOW STATEMENT

1- The funds held by the enterprise but not used.

Explain the value and reasons why the large amounts of cash and cash equivalents enterprise holds but does not use them due to legal restrictions or other

2- The non-monetary transactions with no effect on the future cash flow statement

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Items	Current Term	Prior Term
- Purchase of Assets through Debt Buying or Financial Leasing Transactions		
- Merge and Acquisition by Convert the Debt Instruments		
- Other Non-monetary		
Total	0	0

3- The amount of borrowings actually received in period:

- From borrowings under ordinary loan contracts; 8.569.292.536
- From Issuance of Ordinary Bonds;
- From Issuance of Convertible Bonds;
- From Issuance of Preferred Shares classified as liabilities;
- From trading the Government Bonds and Securities REPO transaction;
- From borrowings under other forms.

4- The amount of actual repayment in period:

- Repayment of ordinary loan contracts; (12.235.712.750)
- Repayment of Ordinary Bonds;
- Repayment of Convertible Bonds;
- Repayment of Preferred Shares classified as liabilities;
- Paying the trading the Government Bonds or Securities REPO transactions;
- Repayment of borrowings under other forms.

5- Acquisition and liquidation of subsidiaries during the period

- Total value of acquisitions or liquidations of subsidiaries during the period;
- Acquisition or liquidation value paid in cash and cash equivalents;
- Cash and cash equivalents held by the subsidiary or other business unit has been acquired or liquidated;
- Assets value (aggregated by asset category) which is not cash and cash equivalents, and liabilities of the subsidiary acquired or liquidated during the period.

IX. OTHER INFORMATION

1- Contingent liabilities, commitments and other financial information:

2- Events after the balance sheet date:

3- Related party disclosures:

4- Disclosures of asset, revenue and segment business result (by business or geography sector) according to Accounting standard no. 28 "Segment Reporting":

- (1) :...
- (2) :...

5- Comparative information (Changes in information of financial statements in previous accounting period):

6- Information regarding the assumption of the going concern assumption when board of directors has identified events or conditions that may significant doubt

- A full description of the primary events or conditions that give rise to significant doubt on the entity's ability to continue as a going concern, and board of
- Detail disclosure of the uncertainties that the board of directors known relating to the events or conditions that may give rise to significant doubt on the
- Board of directors's conclusion as to whether or not exist the material uncertainties relating to the entity's ability to continue as a going concern from there

7- Disclosures of significant assumptions and estimates

- a) The nature of the assumptions or estimation's uncertainties;
- b) The reasons and the amounts can be affected by the assumptions or estimation uncertainties;
- c) An assessment of the likelihood of different possible situations;
- d) Board of directors's planned actions to reduce the affect on financial statement should the uncertainties occur in the next fiscal year.

8- Other solutions.....

X- Disclosures on any modifications or additions to the forms, titles, or content of financial statement compared to the regulations of the Ministry of

- Item titles that have been modified according to regulation: ...
- Content of items that have been modified according to regulation: ...
- Reason of changes

PREPARED BY

(Signature, Full name)

CHIEF OF ACCOUNTANT

(Signature, Full name)

Prepared on 30/09/2026

LEGAL REPRESENTATIVE

(Signature, Full name, Seal)



Pham Thi Ngoc Thuy



Nguyen Duc Vu



Le Anh Dung



**QUANG BINH WATER
SUPPLY JOINT STOCK
COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: **527** /CV-NQB

Quang Tri, Oct 20, 2026

Re: Explanation of profit after tax difference
in the third quarter of 2026 compared
to the same period in 2025.

To: - State Securities Commission
- Hanoi Stock Exchange

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market;

Pursuant to the financial statements for the third quarter of 2026 of Quang Binh Water Supply Joint Stock Company submitted to the State Securities Commission of Vietnam and the Hanoi Stock Exchange;

Quang Binh Water Supply Joint Stock Company hereby provides an explanation for the difference in profit after corporate income tax as presented in the business performance report for the third quarter of 2026 compared with the same period in 2025, as follows:

- Revenue from the sale of goods and provision of services increased by 29,56% compared with the same period in 2025, equivalent to an increase of VND 11,110 billion. The increase was mainly attributable to the adjustment of the retail price of domestic water under Decision No. 1753/QĐ-UBND dated October 1, 2025 of the People's Committee of Quang Tri Province on the adjustment of retail prices of domestic water produced and supplied by Quang Binh Water Supply Joint Stock Company.

- Cost of goods sold increased by 18,48% compared with the same period in 2025, equivalent to an increase of VND 5,568 billion. The increase was mainly attributable to higher costs associated with tap water production, including: the raw water purchase price increasing from VND 350/m³ to VND 900/m³, representing an increase of 157,14%; the cost of bulk water purchased through master meters increasing from VND 6,090/m³ to VND 7,686/m³, representing an increase of 26,2%; and increases in electricity prices, disinfectant chemical costs, and other expenses related to tap water production.

Other indicators fluctuated according to the company's actual production and business operations but were not significant.

The above are the main reasons for the decrease in post-tax profit in the third quarter of 2026 compared to the same period in 2025 for Quang Binh Water Supply Joint Stock Company.

CHAIRMAN OF THE BOARD OF DIRECTORS

Recipients:

- As above,
- Administrative, General,
and Financial Accounting.



Lê Anh Dũng