



PHNOM PENH

WATER SUPPLY AUTHORITY

PRESS RELEASE

ON

Revision of Some Information of

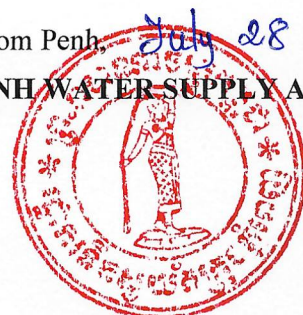
**Condensed Interim Financial Statements for the three-month period ended 31 March 2026 and
Independent Auditors' Report on Review of Condensed Interim Financial Statements**

Phnom Penh Water Supply Authority (PPWSA) would like to announce to investors and the public that PPWSA make two corrections to the **Condensed Interim Financial Information for the three-month period ended March 31, 2026**, and the **Independent Auditor's Report on the Review of Interim Financial Statements**, which were publicly disclosed on **July 15, 2026**, as supporting documents for the timely disclosure on the increase in net profit for the first quarter of 2026 in both Khmer and English. This financial report is in Part 3 and Appendix 1 of the First Quarterly Report 2026, which was also publicly disclosed on **July 16, 2026**, in both Khmer and English:

Previous information revise	Current information revise
Part3: Financial Statement reviewed by the External Auditor Appendix I: Condensed Interim Financial Statements for the three-month period ended 31 March 2026 and Independent Auditors' Report on Review of Condensed Interim Financial Statements ➤ Notes to financial statements 1. Corporate information (English Report on page 11)	
Srah Cbork	Srah Chork
➤ Notes to financial statement 20. Restatement of comparative information (Khmer Report on page 32) C. Presentation of foreign exchange(loss)/gain	
PPWSA has elected to as a result, for the three-month period ended 31 March 2025, the total revenue was overstated by KHR 3,370 thousand, and the net finance income was understated by KHR 3,370 thousand.	PPWSA has elected to present the net foreign exchange (loss)/gain under net finance income/ cost . As a result, for the three-month period ended 31 March 2025, the total revenue was overstated by KHR 3,370 thousand, and the net finance income was understated by KHR 3,370 thousand.

In this regard, please be informed.✕

Phnom Penh, July 28, 2026
PHNOM PENH WATER SUPPLY AUTHORITY ៤



Phnom Penh Water Supply Authority

Notes to the condensed interim financial statements for the three-month period ended 31 March 2026

1. Corporate information

Phnom Penh Water Supply Authority ("PPWSA") is under the technical supervision of the Ministry of industry, Science, Technology and Innovation ("MISTI") and the financial supervision of the Ministry of the Economy and Finance ("MoEF"), and has its headquarter in Phnom Penh. PPWSA is acknowledged as having the economic characteristics of a public enterprise by the Ministry of Commerce under the registration number Co.0839 Et/2012, dated 27 March 2012.

The registered office of PPWSA is Office 45, Street 106, Sangkat Srah Chork, Khan Daun Penh, Phnom Penh, the Kingdom of Cambodia.

This condensed interim financial statements is presented in Khmer Riel ("KHR"), which is also the functional currency of PPWSA.

Principal activities

The principal activities of PPWSA are to process and distribute water for general use by the public in the city of Phnom Penh and surrounding areas, including Takmao, Tbong Khmom and Mlech and the provision of other related services. The objectives of PPWSA are to:

- Invest in, build, enlarge, operate, repair and maintain the means of water sanitation and distribution;
- Manage devices to increase water production, and improve services and water quality to meet demand;
- Operate the business, services and related duties for water supply in accordance with the Board of Director's resolutions and the laws of Cambodia;
- Cooperate with local and external development partners on technology, trade and finance in order to improve and develop PPWSA in accordance with government policy; and
- Ensure sustainable production processes, business and finance for the public interest.

រដ្ឋាករទឹកស្វយ័តក្រុងភ្នំពេញ

កំណត់សម្គាល់លើរបាយការណ៍ហិរញ្ញវត្ថុសង្ខេបចន្លោះពេល (ត)
សម្រាប់ដំណាច់ការិយបរិច្ឆេទ ៣ខែ ដែលបានបញ្ចប់ថ្ងៃទី៣១ ខែមីនា ឆ្នាំ២០២៦

២០. ការវាយតម្លៃឡើងវិញនៃព័ត៌មានប្រៀបធៀប (ត)

គ. ការបង្ហាញការ(ខាត)/ចំណេញពីការប្តូររូបិយប័ណ្ណបរទេស

រ.ទ.ស.ភ. បានបង្ហាញនូវប្រាក់(ខាត)/ចំណេញពីការប្តូររូបិយប័ណ្ណបរទេស ក្នុងធាតុផ្សេងៗរួមមាន ចំណូល និង ចំណូល/ចំណាយហិរញ្ញប្បទានសុទ្ធ ក្នុងរបាយការណ៍ចំណេញ ឬខាត និងលទ្ធផលសង្ខេបផ្សេងៗ។ បន្ទាប់ពីបានពិនិត្យលើគោលនយោបាយនៃការបង្ហាញព័ត៌មានគណនេយ្យ រ.ទ.ស.ភ. បានសម្រេចជ្រើសយកការបង្ហាញប្រាក់ (ខាត)/ចំណេញពីការប្តូររូបិយប័ណ្ណបរទេសសុទ្ធ ក្រោមធាតុចំណូល/ចំណាយហិរញ្ញប្បទានសុទ្ធ។ ជាលទ្ធផល សម្រាប់ដំណាច់ការិយបរិច្ឆេទ ៣ខែ ដែលបានបញ្ចប់ថ្ងៃទី៣១ ខែមីនា ឆ្នាំ២០២៥ ចំណូលត្រូវបានបង្ហាញលើសចំនួន ៣.៣៧០ ពាន់រៀល ហើយចំណូល/ចំណាយហិរញ្ញប្បទានសុទ្ធត្រូវបានបង្ហាញខ្វះចំនួន ៣.៣៧០ ពាន់រៀល។

ឃ. ការបង្ហាញក្នុងរបាយការណ៍លំហូរទឹកប្រាក់

រ.ទ.ស.ភ. បានរកឃើញកំហុសជាច្រើនក្នុងប្រមាណវិធីគណនា សម្រាប់ការបង្ហាញក្នុងរបាយការណ៍លំហូរទឹកប្រាក់ សម្រាប់ដំណាច់ការិយបរិច្ឆេទ ៣ខែ ដែលបានបញ្ចប់ថ្ងៃទី៣១ ខែមីនា ឆ្នាំ២០២៥ ដូចខាងក្រោម៖

- សាច់ប្រាក់សុទ្ធទទួលបានពីសកម្មភាពប្រតិបត្តិការ បានបង្ហាញលើសចំនួន ៧.០៨៣.៣៨៩ ពាន់រៀល
- សាច់ប្រាក់សុទ្ធប្រើប្រាស់ក្នុងសកម្មភាពវិនិយោគ បានបង្ហាញលើសចំនួន ៧.២៧១.៣៩៧ ពាន់រៀល និង
- សាច់ប្រាក់សុទ្ធទទួលបានពីសកម្មភាពហិរញ្ញប្បទាន បានបង្ហាញលើសចំនួន ១៨៨.០០៨ ពាន់រៀល។

ប្រតិបត្តិការសាវ័ន្តដែលមិនមែនជាសាច់ប្រាក់ពីសកម្មភាពវិនិយោគ ត្រូវបានបង្ហាញលើសចំនួន ២៩.០៦៨.៦៣៩ ពាន់រៀល។ កំហុសឆ្គងទាំងនេះ ពុំមានផលប៉ះពាល់ដល់សមតុល្យសាច់ប្រាក់ និងសាច់ប្រាក់សមមូលឡើយ។

ង. ប្រាក់ចំណេញក្នុងមួយភាគហ៊ុន

ជាលទ្ធផល នៃចំណុច ក ខាងលើ ប្រាក់ចំណេញក្នុងមួយភាគហ៊ុនគោល និងប្រាក់ចំណេញក្នុងមួយភាគហ៊ុនថយចុះ សម្រាប់ដំណាច់ការិយបរិច្ឆេទ ៣ខែ ដែលបានបញ្ចប់ថ្ងៃទី៣១ ខែមីនា ឆ្នាំ២០២៥ ត្រូវបានធ្វើនិយ័តកម្ម ព្រមគ្នាទៅចំនួន ២៦០,៩៥ ពាន់រៀលក្នុងមួយភាគហ៊ុន។