
VCP Power and Construction Joint Stock Company

**CONSOLIDATED FINANCIAL
STATEMENTS**

Q3/2026

**CÔNG TY CỔ
PHẦN XÂY
DỰNG VÀ
NĂNG LƯỢNG
VCP**

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INDEX

Content

Consolidated financial statements

Consolidated statement of financial position

Consolidated Income Statement

Consolidated cash flow statement

Notes to the consolidated financial statements

CONSOLIDATED STATEMENT OF FINACIAL POSITION

Q3/2026

Unit: VND

ASSET	Code number	Explanation	Final figures for the quarter	First figures of the year
A - SHORT-TERM ASSETS	100		3,247,752,914,117	2,361,954,732,157
I. Cash and cash equivalents	110	V.01	487,863,887,318	850,388,027,147
1. Cash	111		136,350,424,304	209,257,671,947
2. Cash equivalents	112		351,513,463,014	641,130,355,200
II. Short-term financial investments	120		704,697,498,775	641,726,390,208
1. Short-term investments held until maturity.	123		724,373,544,532	661,402,435,965
2. Provision for short - term investments held until maturity .	124		(19,676,045,757)	(19,676,045,757)
III. Short-term receivables	130		523,392,473,054	501,714,884,408
1. Short-term receivables from customers	131		348,632,121,853	270,213,878,125
2. Prepayment to short-term suppliers	132		110,784,820,881	154,073,454,897
5. Other short-term receivables	135		74,886,265,330	124,968,797,525
6. Provision for doubtful short-term receivables(*)	136		(10,910,735,010)	(47,541,246,139)
IV. Inventory	140		763,462,384,553	341,702,542,828
1. Inventory	141	V.02	763,471,180,553	341,711,338,828
2.Provision for inventory devaluation(*)	149		(8,796,000)	(8,796,000)
V. Other current assets	150		768,336,670,417	26,422,887,566
1. Short-term prepaid expenses	151		6,710,422,600	9,025,563,337
2. Deductible VAT	152		64,467,915,821	17,397,324,229
3. Taxes and other amounts due to the state.	153		705,666,996	0
5. Other current assets	155		696,452,665,000	
B - LONG-TERM ASSETS	200		4,863,550,225,770	3,953,083,802,209
I. Long-term receivables	210		537,986,210,543	537,446,109,369
5. Other long-term receivables	215		537,986,210,543	537,446,109,369
II. Fixed Assets	220		2,839,178,241,678	2,613,197,778,841
1. Tangible fixed assets	221	V.03	2,643,988,487,332	2,416,979,193,978
- Original price	222		5,553,659,605,950	4,695,339,085,001
- Accumulated depreciation value(*)	223		(2,909,671,118,618)	(2,278,359,891,023)
2. Fixed assets under finance lease	224		9,466,568,854	10,773,797,767
- Original price	225		11,215,344,443	11,215,344,443
- Accumulated depreciation value(*)	226		(1,748,775,589)	(441,546,676)
3. Intangible fixed assets	227	V.04	185,723,185,492	185,444,787,096
- Original price	228		239,439,942,452	235,992,356,452
- Accumulated depreciation value(*)	229		(53,716,756,960)	(50,547,569,356)
III. Investment Properties	230		0	0
IV. Long-term work-in-progress assets	250		540,065,895,725	209,869,968,347
2. Construction in progress costs	252		540,065,895,725	209,869,968,347
V. Long-term financial investment	260		534,536,004,579	404,369,720,089
2. Investing in affiliated companies and joint ventures.	262		70,500,000,000	0
3. Investing capital in other entities.	263		217,532,000,000	267,532,000,000
4. D P loss on investment in other entities (*)	264		(174,334,706)	(174,334,706)

VCP Power and Construction Joint Stock Company

Address : 19th Floor, Vinaconex Tower, 34 Lang Ha Street, Hanoi.

Consolidated financial statements

Q3/2026

5. Long-term investment holding until maturity.	265		246,678,339,285	137,012,054,795
VI. Other long-term assets	270		411,783,873,245	188,200,225,563
1. Long-term upfront costs	271	V.05	39,757,615,648	31,625,879,972
5. Trade advantages	275		372,026,257,597	156,574,345,591
TOTAL ASSETS	280		8,111,303,139,887	6,315,038,534,366

CONSOLIDATED STATEMENT OF FINACIAL POSITION

Q3/2026 (Continued)

RESOURCES	Cod e	Expla nation	Final figures for the quarter	First figures of the year
C - LIABILITIES	300		4,841,535,018,006	3,860,286,954,293
I. Short-term debt	310		1,238,947,859,082	1,029,651,984,935
1. Short-term payables to suppliers.	311		310,073,050,158	172,148,546,765
2. Short-term advance payment by the buyer	312		4,126,811,952	6,323,494,379
3. Dividends and profits must be paid.	313		24,710,206,054	6,051,904,114
short -term payables	314	V.06	96,397,401,987	76,399,940,977
5. Workers must be paid.	315		16,770,014,444	15,109,835,829
6. Short-term payables	316	V.07	24,996,375,422	21,476,483,785
9. Short-term unearned revenue	319		18,000,000	0
10. Other short-term payables	320		65,553,776,732	64,886,829,424
11. Short-term loans and financial leases	321		679,444,037,993	656,318,097,213
13. Reward and Welfare Fund	323		16,858,184,340	10,936,852,449
II. Long-term debt	330		3,602,587,158,924	2,830,634,969,358
8. Long-term loans and financial leases	338	V.08	3,602,587,158,924	2,830,634,969,358
D - EQUITY	400		3,269,768,121,881	2,454,751,580,073
I. Equity	410	V.09	3,269,768,121,881	2,454,751,580,073
1. Owner's investment capital	411		837,896,580,000	837,896,580,000
- Common stock with voting rights	411a		837,896,580,000	837,896,580,000
- Preferred stock	411b		0	0
2. Shareholder surplus	412		5,940,175,148	5,940,175,148
8. Development Investment Fund	418		777,320,508,906	629,107,071,262
10. Other funds belonging to equity capital	420		0	0
11. Undistributed after-tax profit	421		1,028,913,915,478	673,840,858,197
- Undistributed net profit accumulated up to the end of the previous period	421a		465,643,890,462	232,379,905,740
- Undistributed net profit for this period	421b		563,270,025,016	441,460,952,457
13. Non-controlling shareholder interests	429		619,696,942,349	307,966,895,466
II. Funding Sources and Other Funds	430		0	0
TOTAL LIABILITIES	440		8,111,303,139,887	6,315,038,534,366

October 29, 2026

The preparer

NGUYEN VIET HOANG

Chief Accountant

NGUYEN VIET HOANG

General Director

PHAM VAN MINH



CONSOLIDATED INCOME STATEMENT

Q3/2026

Unit: VND

DESCRIPTION	Code	Explanation	From July 1st, 2026 to September 30th, 2026	From July 1st, 2025 to September 30th, 2025	Cumulative figures from the beginning of the year to the end of this quarter (This year)	Cumulative figures from the beginning of the year to the end of this quarter (Last year)
1	2	3	4	5	6	7
1. Revenue from sales and services	1	VI.10	825,597,090,780	629,037,667,289	2,264,519,594,841	1,604,492,588,377
2. Revenue deductions	2					
3. Net revenue from sales and services (10=01-02)	10		825,597,090,780	629,037,667,289	2,264,519,594,841	1,604,492,588,377
4. Cost of goods sold	11	VI.11	477,268,609,304	410,874,393,703	1,352,574,973,725	1,045,660,681,986
5. Gross profit from sales and services (20=10-11)	20		348,328,481,476	218,163,273,586	911,944,621,116	558,831,906,391
6. Financial operating revenue	21	VI.12	56,834,724,045	21,007,528,899	91,617,968,954	43,060,959,809
7. Financial costs	22	VI.13	84,960,419,927	56,713,837,084	230,396,479,670	144,738,979,249
- Including: Borrowing costs	23		82,771,141,604	56,713,837,084	227,651,590,768	144,728,943,288
8. The share of profit or loss in a joint venture or associated company.	24					
9. Cost of goods sold	25		2,739,689,201	2,866,815,995	6,932,099,287	8,946,959,069
10. Business management costs	26		29,821,432,345	14,350,948,136	80,076,404,929	64,971,342,765
11. Net profit from business operations	30		287,641,664,048	165,239,201,270	686,157,606,184	383,235,585,117
12. Other income	31	VI.14	596,911,799	39,460,351	2,508,782,144	209,112,950
13. Other expenses	32		182,560,943	4,697,318,076	2,705,747,183	5,740,182,670
14. Other profit (40=31-32)	40		414,350,856	(4,657,857,725)	(196,965,039)	(5,531,069,720)
15. Total accounting profit before tax (50 = 30 + 40)	50		288,056,014,904	160,581,343,545	685,960,641,145	377,704,515,397
16. Current Corporate Income Tax Expense	51		24,133,884,853	28,862,583,121	73,386,089,452	53,000,926,868
17. Deferred Corporate Income Tax Expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		263,922,130,051	131,718,760,424	612,574,551,693	324,703,588,529
19. Net profit after tax of the parent company			245,381,027,289	125,377,463,431	563,270,025,016	303,926,606,843

VCP Power and Construction Joint Stock Company

Consolidated financial statements

Address : 19th Floor, Vinaconex Tower, 34 Lang Ha Street, Hanoi.

Q3/2026

20. Net profit after tax
attributable to non-
controlling
shareholders

18,541,102,762

6,341,296,993

49,304,526,677

20,776,981,686

October 29, 2026

The preparer



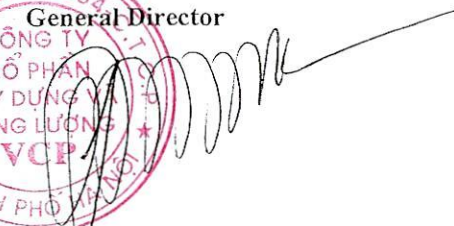
NGUYEN VIET HOANG

Chief Accountant



NGUYEN VIET HOANG

General Director



PHAM VAN MINH

CONSOLIDATED CASH FLOW STATEMENT

(Using the indirect method)
From January 1, 2026 to September 30, 2026

Unit: VND

DESCRIPTION	Code	Cumulative figures from the beginning of the year to the end of this quarter (This year)	Cumulative figures from the beginning of the year to the end of this quarter (Last year)
CASH FLOW FROM OPERATIONS			
Profit before tax	01	685,960,641,145	377,704,515,397
Adjustments for amounts			
Depreciation of fixed assets	02	134,247,308,202	193,734,401,546
Provisions	03	(36,630,511,129)	9,168,827,007
Exchange rate gains and losses resulting from the revaluation of monetary items denominated in foreign currencies.	04		
Profit and loss from investment activities	05	(120,908,718,148)	(81,062,562,305)
Interest expense	06	222,611,165,971	148,079,950,913
<i>Profit from business operations before changes in working capital.</i>	<i>08</i>	<i>885,279,886,041</i>	<i>647,625,132,558</i>
Increase or decrease in accounts receivable	09	373,264,975,305	(230,251,276,325)
Inventory increase/decrease	10	(5,914,786,570)	(3,966,891,409)
Increases and decreases in liabilities (excluding interest payable and income tax payable).	11	32,966,559,000	(20,997,953,473)
Increase or decrease in upfront costs	12	648,532,038	(1,882,732,818)
Increase or decrease in trading securities.	13		
Interest paid on loan	14	(188,087,440,613)	(115,348,942,144)
Income tax paid	15	(55,627,311,168)	(18,402,236,153)
Other income from business operations	16		10,352,352,727
Other cash outflows from business operations	17	(38,121,687,685)	(70,001,917,671)
<i>Net cash flow from operating activities</i>	<i>20</i>	<i>1,004,408,726,348</i>	<i>197,125,535,292</i>
CASH FLOW FROM INVESTING ACTIVITIES			
Cash spent on purchasing and constructing fixed assets and other long-term assets.	21	(351,809,724,410)	
Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22	609,800,000	270,000,000
Cash spent on loans and purchasing debt instruments from other entities.	23	(318,500,000,000)	(1,045,416,096,841)
Recovered loans, sale of debt instruments from other entities.	24	328,586,390,990	284,766,096,841
Cash spent on investing capital in other entities.	25	(1,545,700,000,000)	
Recovered investment capital contributed to other entities	26		
Interest income from loans, dividends, and profit distributions.	27	21,253,859,769	44,584,373,720

VCP Power and Construction Joint Stock Company

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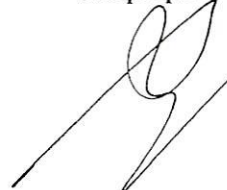
Consolidated financial statements

Q3/2026

<i>Net cash flow from investing activities</i>	30	(1,865,559,673,651)	(715,795,626,280)
CASH FLOW FROM FINANCING ACTIVITIES			
Funds raised from issuing shares and receiving capital contributions from owners.	31		
Short-term and long-term loans received	33	1,453,216,957,127	759,898,181,809
Loan principal repayment	34	(905,998,001,593)	(532,655,947,172)
Payments for financial lease debt	35		
Dividends, profits paid to the owners.	36	(48,592,148,060)	(6,997,143,200)
<i>Net cash flow from financing activities</i>	40	498,626,807,474	220,245,091,437
NET CASH FLOW DURING THE PERIOD	50	(362,524,139,829)	(298,424,999,551)
<i>Cash and cash equivalents at the beginning of the period</i>	60	850,388,027,147	487,400,155,359
The impact of changes in the exchange rate on currency conversion.			
<i>Cash and cash equivalents at the end of the period</i>	70	487,863,887,318	188,975,155,808

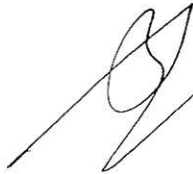
October 29, 2026

The preparer



NGUYEN VIET HOANG

Chief Accountant



NGUYEN VIET HOANG

General Director


PHAM VAN MINH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Q3/2026

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS.

1. Form of capital ownership:

VCP Power and Construction Joint Stock Company (formerly Vinaconex Investment Construction and Energy Development Joint Stock Company) was established under Business Registration Certificate No. 2800799804, amendment 17, dated December 23, 2025, issued by the Hanoi Department of Planning and Investment (hereinafter referred to as 'the Company' or 'the Parent Company') as a joint stock company.

Headquarters: 19th floor, Vinaconex 34 building, Lang Ha Street, Lang Ward, Hanoi.

2. Business areas:

Area of activity: Hydropower construction, electricity production and distribution.

Company's business activities: Production and trading of electricity.

3. Corporate Structure:

The group comprises the parent company, subsidiaries, and one dependent accounting branch.

4. List of consolidated subsidiaries:

Company name	Head office address	Business operations	Voting ratio
Bai Thuong Hydropower Joint Stock Company	Level 2, Hydropower Plant Management Area, Trung Chinh Hamlet, Thuong Xuan Commune, Thanh Hoa Province.	Production and business electricity	51%
Xuan Minh Hydropower Joint Stock Company	Level 2, Hydropower Plant Management Area, Trung Chinh Hamlet, Thuong Xuan Commune, Thanh Hoa Province.	Production and business electricity	51%
Thac Ba Hydropower Plant Co., Ltd.	No. 43 Duong Quang Ham Street, Phu Thuy Ward, Lam Dong Province	Production and business electricity	100%
Daklo4 Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	100%
Dakrobaye Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	100%
Nam La Hydropower Joint Stock Company	No. 144, Truong Trinh Street, Son La City, Son La Province	Production and business electricity	82.765%
Saigon Equipment and Spare Parts Joint Stock Company	205A Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City	Production and business electricity	52.06%
VCP Electromechanical Joint Stock Company	2nd floor, Hydropower Plant Management Area, Trung Chinh	Repairing machinery, equipment...	99.5%

	village, Thuong Xuan commune, Thanh Hoa province		
Green Star Environment Co., Ltd.	Dong Sai Village, Phu Lang Commune, Que Vo Town, Bac Ninh Province, Vietnam	Wastewater treatment, waste disposal, electricity sales	99.55%
Daklo 1-3 Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	99%
Linh Linh Joint Stock Company	No. 06 Ton Duc Thang Street, O Cho Dua Ward, Hanoi City	Production and business electricity	51%

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING.

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

The currency used in accounting records is the Vietnamese Dong (symbol VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS.

Accounting system applied:

The corporation applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

Statement on Compliance with Accounting Standards and Accounting Regulations

The Group has applied Vietnamese accounting standards and the guiding documents issued by the State. Financial statements are prepared and presented in accordance with all regulations of each standard, guiding circulars for the implementation of the standards, and the current accounting system in effect.

Accounting method applied

The company uses a computerized accounting system.

IV. ACCOUNTING POLICIES APPLIED

1. Principles for recognizing cash and cash equivalents:

Economic transactions denominated in foreign currency are converted into VND at the actual exchange rate of the transacting bank at the time the transaction occurs. At the end of the year, monetary items denominated in foreign currency are converted using the average interbank exchange rate Nam published by the State Bank of Vietnam on the last day of the accounting period.

Actual exchange rate differences arising during the period and exchange rate differences resulting from the revaluation of monetary item balances at the end of the year are transferred to financial revenue or expenses in the financial year.

Actual exchange rate differences arising during the period and exchange rate differences resulting from the revaluation of monetary item balances at the end of the year for capital construction investment activities are reflected in the Balance Sheet and transferred to financial revenue or expenses upon completion and handover of the project.

2. Principles for recording inventory:

Inventory valuation principle: Inventory is valued at cost. If the net realizable value is lower than the cost, then the valuation must be based on the net realizable value. The cost of inventory includes the

purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

The original cost of purchased inventory includes the purchase price, non-refundable taxes, transportation, handling, storage costs during the purchasing process, and other costs directly related to the purchase of the inventory.

Inventory devaluation provision: An inventory devaluation provision is established at the end of the year as the difference between the original cost of inventory and its net realizable value. The method for establishing this provision is based on the difference between the provision required this year and any unused provision from the previous year that necessitates an additional provision or reversal this year.

3. Principles for recognizing trade receivables and other receivables:

Recognition principle: Accounts receivable from customers, prepayments to suppliers, and other receivables at the reporting date, if:

- Assets with a recovery or payment period of less than one year are classified as short-term assets.
- Assets with a recovery or payment period exceeding one year are classified as long-term assets.

Provision for doubtful receivables : The provision for doubtful receivables represents the expected loss in value of accounts receivable that are likely to be unpaid by customers at the time of preparing the financial statements.

4. Principles for recognizing and depreciating fixed assets:

4.1 Principles for recording tangible and intangible fixed assets

Fixed assets are recorded at their original cost. During their useful life, fixed assets are recorded at their original cost, accumulated depreciation, and remaining value.

Depreciation method for tangible and intangible fixed assets: Depreciation is calculated using the straight-line method. The depreciation period is estimated in accordance with Circular No. 45/2013/QD-BTC dated April 25, 2013 .

- Houses and buildings	05 - 35 years
- Machinery and equipment	03 - 15 years
- Means of transport	05 - 08 years
- Management equipment and supplies	03 years
- Perennial plants	03 years

5. Principles for recognizing prepaid expenses:

Prepaid expenses include actual expenses incurred but related to the business results of multiple accounting periods. The company's prepaid expenses mainly consist of office rent, tools and equipment, and fixed asset repair costs. These prepaid expenses are allocated over the prepayment period.

6. Principles for recognizing and capitalizing borrowing costs.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment in construction or production of work-in-progress assets, which are included in the value of those assets (capitalized), including interest on loans and other incidental expenses incurred related to the loan application process.

7. Principles for recognizing trade payables and other payables

Accounts payable to suppliers, other payables, and loans at the reporting date, if:

- Debts with a repayment term of less than one year are classified as short-term debt.

- Debts with a repayment term exceeding one year are classified as long-term debt.

8. Principles and methods of revenue recognition.

Sales revenue is recognized when the following conditions are met simultaneously:

- Most of the risks and benefits associated with ownership of a product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined with relative certainty;
- The company has obtained or will obtain economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.

Financial operating revenue: Revenue arising from interest and other financial operating revenue is recognized when both of the following two (2) conditions are met:

- There is potential to obtain economic benefits from that transaction;
- Revenue figures are determined with relative certainty.

9. Principles and methods for recognizing financial expenses.

The expenses recorded as financial expenses include:

- Interest expenses on short-term and long-term loans.
- Exchange rate differences are assessed according to Circular 179/2012/TT-BTC dated October 24, 2012, which regulates the recording, assessment, and handling of exchange rate differences in enterprises.

These amounts are recorded based on the amount generated during the period and are not offset against financial income.

10. Principles for recognizing current corporate income tax expense and other taxes.

Current corporate income tax expense, deferred corporate income tax expense.

- Current corporate income tax expense is determined based on taxable income and the corporate income tax rate for the current year.
- The determination of corporate income tax expense is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of an audit by the competent tax authority.
- Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Value Added Tax

Value Added Tax (VAT) is declared and accounted for using the deduction method, with the VAT rate applied to electricity production and construction activities as stipulated by current State regulations. Other taxes are declared and paid by the Company in accordance with current State regulations.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET.

Unit of measurement: VND

	End of quarter	Beginning of the year
1 Cash and cash equivalents		
- Cash	6,027,072,370	13,040,634,538
- Bank deposits	130,323,351,934	196,217,037,409
- Cash equivalents	351,513,463,014	641,130,355,200
Total	487,863,887,318	850,388,027,147

	End of quarter	Beginning of the year
2 Inventory		
- Goods purchased in transit.	43,413,883,054	27,873,550,753
- Raw materials	68,606,025,142	61,205,636,822
- Tools and equipment	8,788,124,934	7,245,471,662
- Work-in-progress production costs		
- Finished product	10,948,656,470	7,617,982,398
- Goods	631,714,490,953	237,768,697,193
Total	763,471,180,553	341,711,338,828

3. Increase and decrease in tangible fixed assets
measurement: VND

Unit of

Item	Houses, buildings	Machinery and equipment	Transmission transport	Management equipment and supplies	Other fixed assets	Perennial plants	Total
Original cost of tangible fixed assets							
Beginning balance	2,208,223,827,457	1,879,788,794,351	505,503,738,605	4,565,223,233	97,227,501,355	30,000,000	4,695,339,085,001
- Purchase within the year	1,083,626,332	28,875,413,709	168,984,033,476	0	385,696,296	0	199,328,769,813
- Capital investment completed							0
- Increase due to consolidation	334,052,592,968	146,456,842,624	176,662,381,916	3,080,814,872	45,000,000		660,297,632,380
- Liquidation, sale			(1,232,238,291)				(1,232,238,291)
- Other discounts		(73,642,953)					(73,642,953)
Ending balance	2,543,360,046,757	2,055,047,407,731	849,917,915,706	7,646,038,105	97,658,197,651	30,000,000	5,553,659,605,950
Accumulated depreciation							
Beginning balance	860,535,354,480	1,100,334,412,623	265,397,178,619	4,148,867,677	47,914,077,624	30,000,000	2,278,359,891,023
- Depreciation during the year	102,288,840,265	54,957,653,531	33,478,693,468	260,249,405	2,421,626,683		193,407,063,352
- Increase due to consolidation	190,914,916,457	105,514,069,275	139,731,826,083	3,004,233,672	45,000,000		439,210,045,487
- Liquidation, sale			(1,232,238,291)				(1,232,238,291)
- Other discounts		(73,642,953)					(73,642,953)
Ending balance	1,153,739,111,202	1,260,732,492,476	437,375,459,879	7,413,350,754	50,380,704,307	30,000,000	2,909,671,118,618
The remaining value of tangible fixed assets.							
- On the first day of the period	1,347,688,472,977	779,454,381,728	240,106,559,986	416,355,556	49,313,423,731	0	2,416,979,193,978
- On the last day of the term	1,389,620,935,555	794,314,915,255	412,542,455,827	232,687,351	47,277,493,344	0	2,643,988,487,332

The situation regarding increases and decreases
4 in intangible fixed assets.

Unit: VND

Item	Other intangible assets	Total
Original cost of intangible fixed assets		
Beginning balance	235,992,356,452	235,992,356,452
- Increase during the period	3,447,586,000	3,447,586,000
- Liquidation, sale		
Year-end balance	239,439,942,452	239,439,942,452
Accumulated depreciation		
Beginning balance	50,547,569,356	50,547,569,356
- Depreciation during the period	3,169,187,604	3,169,187,604
- Liquidation, sale		
Year-end balance	53,716,756,960	53,716,756,960
The remaining value of intangible fixed assets.		
- On the first day of the period	185,444,787,096	185,444,787,096
- On the last day of the term	185,723,185,492	185,723,185,492
5 Long-term upfront costs	End of quarter	Beginning of the year
- Cost of tools and equipment	9,283,350,325	9,983,273,608
- Other expenses	30,474,265,323	21,642,606,364
Total	39,757,615,648	31,625,879,972
6 Taxes and other payments due to the State.	End of quarter	Beginning of the year
- Value Added Tax	6,230,582,487	6,272,249,717
- Corporate income tax	63,084,336,624	47,776,300,351
- Personal income tax	1,091,845,281	1,212,008,085
- Resource tax	11,462,608,936	10,595,274,485
- Other taxes and fees	14,528,028,659	10,544,108,339
Total	96,397,401,987	76,399,940,977
7 Costs payable	End of quarter	Beginning of the year
- Interest payable	23,344,638,951	10,584,282,376
- Other expenses	1,651,736,471	10,892,201,409
Total	24,996,375,422	21,476,483,785
8 Long-term loans and debt	End of quarter	Beginning of the year
- Long-term loans	3,109,149,658,920	2,339,384,969,358
- Bonds issued	493,437,500,004	491,250,000,000
Total	3,602,587,158,924	2,830,634,969,358

9. Equity

9.1 Table of Changes in Equity Capital

Unit: VND

Discription	Owner's investment capital	Development Investment Fund	Share premium	Other funds belonging to equity capital	Undistributed after-tax profit	Non-controlling shareholder interests	Total
Beginning balance	837,896,580,000	499,895,424,557	5,940,175,148	4,258,537,955	415,249,386,106	284,826,464,137	2,048,066,567,903
- Capital increase during the year							0
- Increase due to consolidation						3,650,088,485	3,650,088,485
- Profit in the previous period					441,460,952,457	39,641,730,905	481,102,683,362
- Profit distribution		124,953,108,750			(182,869,480,366)	(20,151,388,061)	(78,067,759,677)
- Other discounts		4,258,537,955		(4,258,537,955)			0
The ending balance is before the beginning balance.	837,896,580,000	629,107,071,262	5,940,175,148	0	673,840,858,197	307,966,895,466	2,454,751,580,073
- Increase due to consolidation						283,625,516,422	283,625,516,422
- Profit for this period					563,270,025,016	49,304,526,677	612,574,551,693
- Profit distribution		148,213,437,644			(208,196,967,735)	(21,199,996,216)	(81,183,526,307)
This ending balance	837,896,580,000	777,320,508,906	5,940,175,148	0	1,028,913,915,478	619,696,942,349	3,269,768,121,881

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT.

Unit of measurement: VND

	From July 1st, 2026 to September 30th, 2026	From July 1st, 2025 to September 30th, 2025
10 Revenue		
- Revenue from electricity sales	223,007,300,251	226,227,995,982
- Other revenue	602,589,790,529	402,809,671,307
Total	825,597,090,780	629,037,667,289
11 Cost of goods sold		
- Cost of electricity production	48,636,745,397	75,910,133,559
- Other cost of goods sold	428,631,863,907	334,964,260,144
Total	477,268,609,304	410,874,393,703
12 Financial operating revenue		
- Interest on deposits and loans	56,834,724,045	19,671,622,735
- Other financial revenue		1,335,906,164
Total	56,834,724,045	21,007,528,899
13 Financial costs		
- Interest expense	84,231,253,259	56,713,837,084
- Other financial costs	729,166,668	
Total	84,960,419,927	56,713,837,084
14 Other income		
- Other income	596,911,799	39,460,351
Total	596,911,799	39,460,351

October 29, 2026

The preparer


NGUYEN VIET HOANG

Chief Accountant


NGUYEN VIET HOANG

General Director


PHAM VAN MINH

