HAIPHONG ELECTRICITY WATER MACHINE ASSEMBLY JSC

No.34 Thien Loi Street, An Biên Ward, Hai Phong City

FINANCIAL REPORT

Third quarter of 2026

CÔNG TY CỔ PHẦN ĐIỆN NƯỚC LẮP MÁY HẢI PHÒNG

Digitally signed by CÔNG TY CỔ PHẦN ĐIỆN NƯỚC LẮP MÁY HẢI PHÒNG
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October 19th, 2026

HaiPhong Electricity Water Machine Assembly JSC (General report)
No. 34 Thien Loi Street, An Bien Ward, Hai Phong City

Model No.: B01-DN
(Issued according to Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION
Third quarter of 2026

Unit: VND

Item		Notes	Balance	
Content	Code		Closing (30/9/2026)	Opening (01/7/2026)
A. SHORT-TERM ASSETS	**100**		**221,265,799,103**	**156,076,908,632**
I. Cash and cash equivalents	**110**		**44,071,229,209**	**27,539,108,948**
1. Cash and cash equivalents	111	V.01	44,071,229,209	27,539,108,948
II. Short-term financial investments	**120**	**V.02**	**44,119,518,359**	**34,888,845,888**
1. Short-term investments	121		-	-
2. Provision for diminution in value of securities operation	122			
3. Held to maturity investments	123		44,119,518,359	34,888,845,888
4. Provision for short-term investments held to maturity.	124			
III. Short-term accounts receivable	**130**		**123,821,170,001**	**79,504,668,184**
1. Trade accounts receivable	131		86,345,743,543	55,451,353,672
2. Advances to suppliers	132		1,610,266,469	848,992,745
3. Short-term intercompany receivables	133		-	-
4. Construction contractor receivables	134			
5. Other receivables	135		35,865,159,989	23,204,321,767
6. Provision for doubtful debts	136			
7. Shortage of assets awaiting for resolution	137			
IV. Inventories	**140**		**7,530,491,671**	**12,675,799,355**
1. Inventory	141	V.04	7,687,979,250	12,841,672,314
2. Provision for decline in inventory	142		(157,487,579)	(165,872,959)
V. Short-term biological assets	**150**		-	-
1. Livestock raised for short-term, one-time production	151			
2. Crops grown seasonally or for short-term, single-harvest produc	152			
3. Provision for short-term losses of biological assets (*)	153			
VI. Other current assets	**160**		**1,723,389,863**	**1,468,486,257**
1. Short-term deferred costs	161		1,593,041,718	1,085,842,180
2. Value added tax deductible	162		108,385,729	304,509,133
3. Taxes and amounts receivable from State budget	163		21,962,416	78,134,944
4. Transactions of Government Bond	164			
5. Other current assets	165			
B. NON-CURRENT ASSETS	**200**		**103,768,359,227**	**97,963,957,066**
I. Long-term Accounts Receivable	**210**			
1. Long-term receivables from customers	211			
2. Long-term advances to suppliers	212			
3. Subsidiaries working capital	213			
II. Fixed Assets	**220**		**61,324,793,600**	**62,547,359,307**
1. Tangible fixed assets	221	V.08	55,112,713,334	57,627,187,607
- Historical cost	*222*		*153,144,368,614*	*147,212,066,505*
- Accumulated depreciation	*223*		*(98,031,655,280)*	*(89,584,878,898)*

Item		Notes	Balance	
Content	Code		Closing (30/9/2026)	Opening (01/7/2026)
2. Finance lease fixed assets	224	V.09		
- Historical cost	*225*			
- Accumulated depreciation	*226*			
3. Intangible fixed assets	227	V.10	6,212,080,266	4,920,171,700
- Historical cost	*228*		*7,858,179,248*	*6,148,179,248*
- Accumulated amortization	*229*		*(1,646,098,982)*	*(1,228,007,548)*
III. Long-term biological assets	**230**			
1. Livestock raised for regular production	231			
a) Livestock raised for periodic production that have not yet reached r	232	V.10		
b) Livestock raised for regular production until they reach maturity	233	V.10		
IV. Investment property	**240**	**V.12**		
1. Historical cost	241			
2. Accumulated depreciation	242			
V. Non-current assets in process	**250**		**17,238,950**	**38,636,155**
1. Cost of long-term production and business	251			
2. Cost of contructions in progress	252		17,238,950	38,636,155
VI. Long-term financial investment	**260**		-	-
1. Investments in susidiary companies	261			
2. Investments in associated or joint-venture companies	262		-	-
3. Long-term investments in other units	263	V.13		
VII. Other non-current assets	**270**		**42,426,326,677**	**35,377,961,604**
1. Long-term deferred costs	271	V.14	42,426,326,677	35,377,961,604
2. Deferred income tax assets	272	V.21		
3. Equipment and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280=100+200)	**280**		**325,034,158,330**	**254,040,865,698**
C. LIABILITIES	**300**		**157,554,395,339**	**93,267,606,958**
I. Short-term liabilities	**310**		**154,914,361,165**	**91,624,162,416**
1. Trade accounts payable	311		90,362,563,467	54,708,770,300
2. Advances from customers	312		1,595,909,680	1,134,934,906
3. Dividends and profits must be paid.	313	V.16	10,034,681,000	-
4. Taxes and amounts payable to State budget	314	V.16	6,455,673,773	9,951,779,845
5. Payable to employes	315		1,258,186,103	1,059,252,957
6. Expenses payables	316	V.17	22,713,966,106	14,377,888,915
7. Short-term internal payments required	317			
8. Payment must be made according to the progress of the short-te	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320	V.18	17,488,957,942	8,115,746,005
11. Short-term loans and financial leases	321	V.15	2,382,766,671	280,000,000
12. Provisions for short-term payables	322			
13. Bonus and welfare fund	323		2,621,656,423	1,995,789,488
14. Price stabilization fund	324			
15. Transactions of Government Bond	325			

Item		Notes	Balance	
Content	Code		Closing (30/9/2026)	Opening (01/7/2026)
II. Long-term liabilities	**330**		**2,640,034,174**	**1,643,444,542**
1. Long-term payables to customers	331			
2. Long-term advances from suppliers	332			
3. Long-term acrrued expenses	333			
12. Provisions for long-term payables	342	V.21	2,640,034,174	1,643,444,542
13. Science and technology development fund	343			
14. Science and Technology Development Fund	344			
D. OWNERS' EQUITY	**400**		**167,479,762,991**	**160,773,258,740**
1. Owner's Capital Contribution	411		100,346,810,000	100,346,810,000
- Options of convertible shares	*411a*		*100,346,810,000*	*100,346,810,000*
- Preferred shares	*411b*			
2. Share premium	412		(50,000,000)	(50,000,000)
3. Options of convertible bonds	413			
4. Owner's other capital	414			
5. Shares repurchased from oneself (*)	415			
6. Assets revaluation differences	416			
7. Foreign exchange differences	417			
8. Investment and development fund	418		557,368,590	557,368,590
9. Other funds under owner's equity	419		713,858,604	713,858,604
10. Retained earnings	420		65,911,725,797	59,205,221,546
- Retained earnings to the end of previous period	*420a*		*35,716,414,658*	*3,626,433,700*
- Retained earnings in current period	*420b*		*30,195,311,139*	*55,578,787,846*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**325,034,158,330**	**254,040,865,698**

Approved on 19 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, stamp)*
Nguyen Thi Ly	*Mai Thi Thanh Ha*	TỔNG GIÁM ĐỐC *Lê Hữu Cảnh*

M.S.D.N: 0200155... CÔNG TY CỔ PHẦN ĐIỆN NƯỚC LẮP MÁY HẢI PHÒNG DNC.HP THÀNH PHỐ HẢI PHÒNG

HaiPhong Electricity Water Machine Assembly JSC (General report)
No. 34 Thien Loi Street, An Bien Ward, Hai Phong City

Model No.: B02-DN
(Issued according to Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

INCOME STATEMENT
Third quarter of 2026

Unit: VND

Item		Notes	Third quarter of 2026		Accumulated from the beginning of the year to the end of the period	
Content	Code		This period (30/9/2026)	Previous period (30/9/2025)	This period (30/9/2026)	Previous period (30/9/2025)
1. Gross sales	01	VI.25	397,437,267,376	358,406,972,848	1,016,373,170,428	857,459,487,201
2. Less deductions	02					
3. Net sales (10 = 01 - 02)	10		397,437,267,376	358,406,972,848	1,016,373,170,428	857,459,487,201
4. Cost of goods sold	11	VI.27	367,456,128,838	328,366,888,455	949,345,482,744	789,001,439,928
5. Gross profit (20 = 10 - 11)	20		29,981,138,538	30,040,084,393	67,027,687,684	68,458,047,273
6. Profit/(Loss) from the sale or liquidation of inv	21					
7. Financial income	22	VI.26	653,886,994	88,272,793	1,584,108,607	554,014,367
8. Financial expenses	23	VI.28	52,182,298	78,523,548	134,700,622	(773,395,252)
- In which: Interest expenses	*24*		*52,182,298*	*78,523,548*	*134,700,622*	*336,508,877*
9. Selling expenses	25					
10. Business management costs	26		8,181,407,922	6,955,818,785	18,778,929,615	17,281,815,976
11. Net profit from operating activities [30=20+21+22)-(23+25+26)]	30		22,401,435,312	23,094,014,853	49,698,166,054	52,503,640,916
12. Other incomes	31		339,567,768	647,739,855	1,250,913,439	724,567,334
13. Other expenses	32		21,722,606	207,828,218	245,128,605	1,065,414,942
14. Profit from other activities (40 = 31 - 32)	40		317,845,162	439,911,637	1,005,784,834	(340,847,608)
15. Net profit before tax (50 = 30 + 40)	50		22,719,280,474	23,533,926,490	50,703,950,888	52,162,793,308
16. Current corporate income tax expense	51	VI.30	4,303,581,461	4,543,063,993	9,477,369,117	10,200,171,076
17. Deferred corporate income tax expense	52	VI.30	335,423,213	266,596,964	996,589,632	665,450,633
18. Net profit after tax (60=50-51-52)	60		18,080,275,800	18,724,265,533	40,229,992,139	41,297,171,599
19. Basic earnings per share	70		1,802	1,866	4,009	4,115
20. Diluted earning per share	71					

Approved on 19 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, stamp)*
Nguyen Thi Ly	*Mai Thi Thanh Ha*	TỔNG GIÁM ĐỐC *Lê Hữu Cảnh*

M.S.D.N: 0200155... CÔNG TY CỔ PHẦN ĐIỆN NƯỚC LẮP MÁY HẢI PHÒNG DNC.HP THÀNH PHỐ HẢI PHÒNG

HaiPhong Electricity Water Machine Assembly JSC (General report)
No. 34 Thien Loi Street, An Bien Ward, Hai Phong City

Model No.: B03-DN
(Issued according to Circular No.99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

STATEMENT OF CASH FLOWS (DIRECT METHOD)
Third quarter of 2026

Unit: VND

Item		Notes	Arise	
Content	Code		This period (30/9/2026)	Previous period (30/9/2025)
I. Cash flows from operating activities				
1. Gross sales and other revenues	01		440,004,632,543	387,277,277,801
2. Payments to providers of goods and services	02		(399,442,513,153)	(340,795,415,527)
3. Payments to employees	03		(6,768,333,201)	(6,651,570,007)
4. Borrowing costs paid	04		(184,608,036)	(80,202,032)
5. Corporate income tax paid	05		(4,405,886,245)	(2,678,301,745)
6. Other receipts from operating activities	06		(389,207,056,098)	32,922,739,910
7. Other payments on operating activities	07		751,523,997,906	(33,574,232,520)
Net cash from operating activities	**20**		**391,520,233,716**	**36,420,295,880**
II. Cash flow from investment activities				
1. Additions to fixed assets and other non-current assets	21		(399,749,014,844)	(665,881,811)
2. Proceeds from disposal of fixed assets	22		(8,741,158)	72,028,633
3. Loans given and purchases of debt instruments of other entities	23		(30,112,939,526)	(32,982,402,400)
4. Recovery of loans given and disposals of debt instruments of other entitie	24		15,013,251,752	10,609,304,400
5. Funds spent on investment and capital contributions to other entities	25		(399,258,870,171)	-
6. Collections on investment in other entities	26		439,621,858,994	-
7. Receipts of interest, dividend	27		18,666,896	-
Net cash from investing activities	**30**		**(374,475,788,057)**	**(22,966,951,178)**
III. Cash flows from financing activities				
1. Proceeds from equity issue and owner's equity	31			
2. Payment of capital contributions to owners, repurchase of issued shares	32			
3. Money received from borrowing	33		-	-
4. Payments for principal of loans	34		(5,005,225,664)	(25,509,658,054)
5. Payment for finance lease liabilities	35			
6. Payments of interest, dividends	36		-	(2,074,111,344)
Net cash from operating activities	**40**		**(5,005,225,664)**	**(27,583,769,398)**
Net increase in cash and cash equivalents in the period (50 = 20+30+40)	**50**		**12,039,219,995**	**(14,130,424,696)**
Cash and cash equivalents at the beginning of the period	**60**		**31,485,226,805**	**46,706,023,476**
Impacts of exchange rate fluctuations	61		**546,782,409**	-
Cash and cash equivalents at the end of the year (70=50+60+61)	**70**	**VII.34**	**44,071,229,209**	**32,575,598,780**

Approved on 19 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, full name)	*(Sign, full name)*	*(Sign, full name, stamp)*
Nguyen Thi Ly	*Mai Thi Thanh Ha*	TỔNG GIÁM ĐỐC *Lê Hữu Cảnh*

Form No.: B09-DN
(Issued in accordance with Circular No.99/2025/TT-BTC dated October 27. 2025 by the Ministry of Finance)

NOTES TO FINANCIAL STATEMENTS

Third quarter of 2026

I. Characteristics of the Company's Operations

1. Ownership Structure: Private ownership (100% by shareholders)
2. Business Fields: A combination of various business sectors
3. Business Activities:
   - Rural electricity business. electrical and water construction. infrastructure development
   - Urban housing development and import-export of materials. goods. machinery. and equipment for the industrial and energy sector:
   - Construction. transportation
4. Normal production and business cycle: This is carried out within a period not exceeding 12 months
5. Characteristics of the Company's Operations during the Financial Year that Affect the Financial Statements:

The company operates as a joint-stock company and has no special activities that affect its financial statements

6.List of subsidiaries

- List of subsidiaries
- List of joint ventures and affiliated companies;
- List of dependent units without legal status accounting for them

7. The number of employees as of September 30. 2026 is: 152 people (as of June 30. 2026: 154 people)
8. Statement on the comparability of information in the Financial Statements: The comparable figures in the Financial Statements are the figures from the audited financial statements for the year 2025
9. Provide explanations of other information in the Financial Statements in accordance with relevant legal regulations such as corporate law. securities law. etc

II. Accounting Period and Currency Used in Accounting :

1. Accounting Regime Applied: (Starting from 01/01. ending on 31/12)
2. Currency used in accounting. In case of a change in the accounting currency compared to the previous year. clearly explain the reason and the impact of the change

III. Chuẩn mực và chế độ kế toán áp dụng:

1.Accounting Regime Applied: Vietnamese Enterprise Accounting System

2. Statement of Compliance with Accounting Standards and Regime: The financial statements of the company

are prepared and presented in accordance with the Vietnamese Accounting Standards and Regime

IV. Applicable accounting policies. accounting estimates. and relevant legal regulations

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.
2. Foreign exchange rates applied in accounting:

- The exchange rate selected for accounting purposes when dealing with exchange rate differences arising during the period and the exchange rate used when revaluing monetary items denominated in foreign currency;
- Cross-exchange rates are calculated in cases where banks do not publish exchange rates for foreign currencies;
- The gold purchase price announced by the State Bank of Vietnam. or the reference purchase price of units legally authorized to trade gold. is used when re-evaluating monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate (discount rate) used for discounting cash flows:
4. Principles for Recognizing Cash and Cash Equivalents.
5. Principles for accounting for financial investments

a/ Trading securities

b/ Investments held until maturity;

c/ Loans;

d) Investing in other entities;

đ) Accounting methods for other financial investment transactions.

6. Principles for accounting receivables:
7. Principles for accounting inventories:

-Recognition of inventory: Based on year-end inventory count data

- Inventory valuation method;
- Inventory accounting method (Continuous or periodic inventory system): Continuous inventory
- Provisioning for inventory obsolescence:

- Criteria for allocating raw materials and supplies
- Accounting policies related to inventory for contracts with high risk

8. Principles of accounting and depreciation of tangible fixed assets (including perennial plants producing periodic products. working animals). intangible fixed assets. leased fixed assets. and investment properties.

- Recognition of the cost of tangible and intangible fixed assets: Purchase cost +Additional costs + installation cost
- Depreciation methods for fixed assets (Tangible. intangible. and leased assets): Straight-line depreciation method

+ Buildings and structures	05 - 25	+ Transport vehicles	06 - 10
+ Machinery and equipment	03 - 12	+ Management equipment	02 - 03

9. Nguyên tắc kế toán các hợp đồng hợp tác kinh doanh
10. Accounting principles for deferred corporate income tax
11. Accounting principles for accrued expenses
12. Accounting principles for liabilities
13. Recognition principles for loans and finance lease liabilities
14. Principles for recognizing and capitalizing borrowing costs
15. Accrual principle for expenses payable
16. Principles and methods for recognizing provisions
17. Principles for recognizing unearned revenue
18. Principles for recognizing convertible bonds
19. Principles for recognizing equity:
20. Principles for recognizing convertible bonds
21. Principles for recognizing equity:

- Principles for recognizing owner's equity contributions, capital surplus, convertible bond options, and other owner's equity;
- Principles for recognizing differences from asset revaluation;
- Principles for recording exchange rate differences;
- Principles for recognizing undistributed profits.

22. Principles and methods for recognizing revenue and other income:

- Revenue from sales and services

+ Sales revenue.
+ Revenue from providing services.
+ Revenue from construction contracts.
+ Revenue from the sale of real estate includes tourist apartments, office buildings with accommodation, or similar products.
+ Revenue from the sale of investment properties.

- Revenue from financial activities;
- Other income.

23. Accounting principles for revenue deductions.
24. Accounting principles for cost of goods sold
25. Principles of accounting for financial expenses
26. Accounting principles for selling expenses, administrative expenses
27. Accounting principles for the sale and disposal of fixed assets and investment properties
28. Principles and methods for recognizing current corporate income tax expense (including additional corporate income tax expense as required by global minimum tax regulations) and deferred corporate income tax expense.
29. Other accounting principles and methods.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the business but not subject to restrictions on their use.	**Ending Balance (30.9.2026)**	**Beginning Balance (01.7.2026)**
- Cash	409,275,790	716,173,461
- Demand deposits	43,661,953,419	30,769,053,344
In there: + BIDV	*23,516,446,629*	*8,088,164,116*
+ Vietinbank	*2,369,132,645*	*4,426,459,854*
+ Vietcombank	*3,611,273,722*	*4,649,555,652*
+ Agribank	*8,263,739,004*	*11,401,715,065*
+ Techcombank	*5,694,002,964*	*1,302,692,073*
Total:	**44,071,229,209**	**31,485,226,805**

2. Financial investments

Target	Ending Balance (30.9.2026)		Beginning Balance (01.7.2026)	
	Original price	*Recoverable value có thể thu hồi*	*Original price*	*Recoverable value*
a) Trading securities	-	-	-	-
- Total value of shares; (Details for each type of shares that account for 10% or more of the total value of shares)				
- Total value of bonds; (Details for each type of bond that accounts for 10% or more of the total value of bonds)				
- Other investments				
- Reason for changes in each investment/type of share, bond				
+ In terms of quantity				
+ In terms of value		-		-
- Basis for determining fair value of trading securities.				
b) Held-to-maturity investments				
* Short-term				
- Time deposits	44,119,518,359	44,119,518,359	28,802,859,398	28,802,859,398
In there: + BIDV	*1,975,382,265*	*1,975,382,265*	*1,682,898,515*	*1,682,898,515*
+ VIB	*7,000,000,000*	*7,000,000,000*	*7,000,000,000*	*7,000,000,000*
+ SHB	*15,000,000,000*	*15,000,000,000*	-	-
+ Techcombank	*20,144,136,094*	*20,144,136,094*	*20,044,448,320*	*20,044,448,320*
* Long-term				
- Time deposits				
c) Equity investments in other entities (Details of each investment by ownership percentage and voting rights percentage)				
- Investments in subsidiaries				
- Investments in joint ventures and associates (Ha Long Electricity an		-		-
- Investments in other entities				
- Summary of the operational performance of subsidiaries, joint ventures, and associates during the period,				
Total:	**44,119,518,359**	**44,119,518,359**	**28,802,859,398**	**28,802,859,398**

3. Short-term accounts receivable from customers:

Target	Ending Balance (30.9.2026)		Beginning Balance (01.7.2026)	
	Book value	*Reserve value*	*Book value*	*Reserve value*
- Electric factory (AD, TN, VB Enterprises)	35,887,561,602		42,065,097,270	
- Construction Projects	4,167,491,357		4,167,491,357	
- Halong Branch	7,781,895,870		13,761,643,949	
- Hai Duong Branch	4,789,908,680		5,795,662,244	
- Hung Yen Branch	31,371,349,001		38,901,139,617	
- Nghe An Branch	2,347,537,033		3,714,275,031	
Total:	**86,345,743,543**	-	**108,405,309,468**	-

4. Other short-term receivables:

Target	Ending Balance (30.9.2026)		Beginning Balance (01.7.2026)	
	Book value	*Reserve value*	*Book value*	*Reserve value*
- Dividends and distributed profits must be collected.				
- axes payable from employees (Personal income ta	359,411,115		401,603,813	
- Deposit. Deposit	18,045,455		18,045,455	
- Lending non-monetary assets	-		-	
- Advance payments (Payments made on behalf of	9,857,359,294		10,262,066,283	
- Other receivables	25,630,344,125		31,892,571,404	
Total:	**35,865,159,989**	-	**42,574,286,955**	-

7. Inventories:

Target	Ending Balance (30.9.2026)		Beginning Balance (01.7.2026)	
	Original price	*Preventive*	*Original price*	*Preventive*
- Goods in transit				
- Raw materials and supplies	7,028,862,819		7,792,145,325	
- Tools and instruments	152,627,342		208,846,927	
- Work-in-progress production and business cos	506,489,089		854,954,193	
- Product				
Total:	**7,687,979,250**	**-**	**8,855,946,445**	**-**

- Material allocation criteria: The enterprise applies the weighted average method for allocating raw materials.

8. Long-term Work-in-Progress Assets:

Target	Ending Balance (30.9.2026)		Beginning Balance (01.7.2026)	
	Original price	*Recoverable value*	*Original price*	*Recoverable value*
a) Work-in-progress production and business costs (*detailed by category, with reasons for not completing within a normal production and business cycle*)				
b) Construction in Progress (*Detailed for projects contributing more than 10% of the total construction value*)	**17,238,950**	**17,238,950**	**905,896,458**	**905,896,458**
- Shopping	-	-	848,000,000	848,000,000
- Basic construction	17,238,950	17,238,950	57,896,458	57,896,458
+ An Duong Power Plant	*7,238,950*	*7,238,950*	*57,896,458*	*57,896,458*
+ Vinh Bao Power Plant	-	-	-	-
+ Thuy Nguyen Power Plant	*10,000,000*	*10,000,000*	-	-
- Repair and routine maintenance				
- Upgrading and renovating fixed assets				
Total:	**17,238,950**	**17,238,950**	**905,896,458**	**905,896,458**

9. Increase and decrease in tangible fixed assets:

Item	Buildings and architectural structures	Machinery and equipment	Transportation and transmission means	Management tools and equipment	Total
Historical cost					
Beginning balance (01/7/26)	***16,144,102,420***	***125,771,877,654***	***8,556,690,591***	***170,252,250***	***150,642,922,915***
- Purchased during the period			-		
- Completed construction inves	-	2,501,445,699		-	2,501,445,699
+ Other increases	-	**2,501,445,699**	-		**2,501,445,699**
- Transferred to investment property					
- Disposal, sale (Decrease during the period)					
+ Other decreases		-			-
Balance as of 30/9/26	***16,144,102,420***	***128,273,323,353***	***8,556,690,591***	***170,252,250***	***153,144,368,614***
Cumulative depreciation					
Beginning balance (01/7/26)	***7,622,014,582***	***81,213,847,088***	***6,196,002,419***	***170,252,250***	***95,202,116,339***
-Depreciation for the year	267,058,770	2,372,899,698	189,580,473	-	2,829,538,941
+ Other increases					-
- Transferred to investment property					
- Disposal, sale (Decrease during the period)					
+ Other decreases		-			-
Ending Balance (30/9/26)	***7,889,073,352***	***83,586,746,786***	***6,385,582,892***	***170,252,250***	***98,031,655,280***
Remaining value					
Beginning Balance (01/7/26)	***8,522,087,838***	***44,558,030,566***	***2,360,688,172***	-	***55,440,806,576***
Ending Balance (30/9/26)	***8,255,029,068***	***44,686,576,567***	***2,171,107,699***	-	***55,112,713,334***

- Remaining value at the end of the period of tangible fixed assets used as collateral for loans: **3,549,877,939** VND

- Historical cost of tangible fixed assets fully depreciated but still in use at the end of the year: **56,474.480,619** VND

- Historical cost of tangible fixed assets awaiting disposal at the end of the year

- Commitments to purchase or sell significant tangible fixed assets in the future

- Other changes in tangible fixed assets

10. Increase, decrease in intangible fixed assets:

Item	Issuance rights	Land use rights	Copyrights, Patents	Software programs	Other intangible fixed assets	Total
Historical cost						
Beginning Balance (01/7/26)		***4,086,629,248***	***-***	***2,311,550,000***	***-***	***6,398,179,248***
- Purchases during the period				1,460,000,000		1,460,000,000
- Internally generated by the company (Reclassification of assets)						-
- Increase due to business combination						
+ Other increases		-	-	**1,460,000,000**	-	**1,460,000,000**
- Disposal and transfer						
+ Other decreases						
Ending Balance (30/9/26)		***4,086,629,248***	***-***	***3,771,550,000***	***-***	***7,858,179,248***
Accumulated Depreciation Value						
Beginning Balance (01/7/26)		-	-	***1,380,184,504***	-	***1,380,184,504***
- Depreciation during the perio		-		265,914,478		265,914,478
+Other Increases		-	-	**265,914,478**	-	**265,914,478**
- Disposal and Transfer						
+ Other Decreases						
Ending Balance (30/9/26)		-	-	***1,646,098,982***	-	***1,646,098,982***
Net Book Value						
- Beginning Balance (01/7/26)		***4,086,629,248***	***-***	***931,365,496***	***-***	***5,017,994,744***
- Ending Balance (30/9/2026)		***4,086,629,248***	***-***	***2,125,451,018***	***-***	***6,212,080,266***

- Provide a detailed explanation of the list of existing and liquidated/sold/transferred intangible fixed assets during the period, with a value of 10% or more of the total value of intangible fixed assets;

- Net Book Value of Intangible Fixed Assets Used as Collateral for Loans at the End of the Period:

- Original cost of intangible assets that have been fully depreciated but are still in use: **625,000,000 VND**

- Change the depreciation method;

- Explanation of data and other justifications

14. Pending costs:

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
a) Short-term	***1,593,041,718***	***2,094,451,733***
- Prepaid expenses and operating lease on fixed assets (Vehicle insurance expenses)	20,737,683	26,867,104
- Tools and supplies used;	708,387,598	342,704,357
- Other expenses (Detail if large value)	863,916,437	1,724,880,272
b) Long-term	***42,426,326,677***	***40,578,044,630***
- Business establishment expenses	41,395,484,754	39,508,200,075
- Other long-term prepaid expenses	534,585,928	448,374,743
- Other expenses: Office renovation	496,255,995	621,469,812
Total	**44,019,368,395**	**42,672,496,363**

16. Loans and Finance Leases:

Item	Beginning Balance (01.7.2026)	Arising during the period		Ending Balance (30.9.2026)
		Increase	Reduce	
a) Short-term loans	**2,381,447,161**	**5,006,545,174**	**5,005,225,664**	**2,382,766,671**
**** Bank Loans (Details by term)***	***2,001,447,161***	***5,006,545,174***	***5,005,225,664***	***2,002,766,671***
- Short-term loans (BIDV Hai Phong Branch)	1,000,072,507	3,004,694,476	3,002,780,981	1,001,986,002
- Short-term loans (Vietcombank Hai Phong Branc	1,001,374,654	2,001,850,698	2,002,444,683	1,000,780,669
- Short-term loans (VIB Ha Noi Branch)	-			
- Short-term loans (Vietinbank Hong Bang Branch)	-		-	
**** Personal loans (Personal)***	**380,000,000**		-	***380,000,000***
+ Mrs, Nguyen Thi Ly	380,000,000	-	-	380,000,000
Total	**2,381,447,161**	**5,006,545,174**	**5,005,225,664**	**2,382,766,671**

17. Payable to seller:

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
- Payable to seller (Company)	59,234,755,126	64,921,517,340
- Payable to seller - Ha Long Branch	2,410,323,329	4,523,994,412
- Payable to seller - Hai Duong Branch	817,710	409,763
-Payable to seller - Hung Yen Branch	28,144,655,620	34,160,181,233
- Payable to seller - Nghe An Branch	572,011,682	762,001,853
Total	**90,362,563,467**	**104,368,104,601**

19. Taxes payable to the Government:

Item	Beginning Balance (01.7.2026)	Amount due during the period	Amounts paid during the period	Ending Balance (30.9.2026)
a) Amounts payable (*Details for each type of tax*)				
- Value Added Tax (VAT)	1,546,546,223	31,509,006,202	3,243,211,756	827,531,341
- Corporate Income Tax	5,140,407,273	4,303,581,461	4,405,886,245	5,038,102,489
- Personal Income Tax	181,861,559	328,210,071	243,170,831	287,618,671
- Land lease	137,555,350	144,232,618	-	281,787,968
- Other taxes	13,755,536	6,877,768	-	20,633,304
Total	**7,020,125,941**	**36,291,908,120**	**7,892,268,832**	**6,455,673,773**
b) Amounts receivable (*Details for each type of tax*)				
- Value Added Tax (VAT)	14,245,832		-	21,962,416
-Personal Income Tax receivable	-		-	-
Total	**14,245,832**	-	-	**21,962,416**

20. Expenses payable:

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
a) Short-term	**22,713,966,106**	**20,774,520,775**
- Provision for audit report expenses	90,277,781	60,185,188
- Provision for 13th month salary and management staff salary expenses	4,214,346,173	1,160,962,175
- Provision for CCIS software maintenance costs	-	-
- Provision for utility costs	87,822,000	91,871,104
- Provision costs for electricity and water	18,321,520,152	19,461,502,308
Total	**22,713,966,106**	**20,774,520,775**

21. Other payables:

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
a) Short-term		
- Union fund	-	-
- Social insurance	-	-
- Health insurance	-	-
- Unemployment insurance	-	-
- Construction project (Hai+Tu)	968,696,801	968,696,801
- Contract performance bond for the construction project of electricity, water, and equipment for the Southeast perimeter road project in Hai An District	2,220,426,370	2,138,586,370
- Payables for electricity purchase contract (Company + Branch)	5,111,049,906	3,980,209,906
- Other payables and contributions	381,238,063	337,174,089
- Payables for Ha Long Branch	1,853,688,224	1,403,463,647
- Payables for Hai Duong Branch	34,012,276	61,538,166
- Payables for Hung Yen Branch	6,919,846,302	13,233,027,862
- Payables for Nghe An Branch	-	-
Total	**17,488,957,942**	**22,122,696,841**
b) Long-term		
- Short-term deposits and bets received		
c) Overdue debts not yet paid (*Details of each item, reason for overdue debts not being paid*)		

27. Owner's equity:

a) Statement of changes in owner's equity

	Items under owner's equity					
Indicator	**Owner's equity contributed by**	**Surplus capital**	**Development investment fund**	**Other capital of owners**	**Undistributed after-tax profit and**	**Total**
A	1	2	3	4	5	6
Residual 01.4	**100,346,810,000**	**(50,000,000)**	**557,368,590**	**713,858,604**	**55,996,713,873**	**157,564,751,067**
- Previous period profit					14,137,709,212	14,137,709,212
- Other increases					-	-
- Provision for funds					(2,485,942,713)	(2,485,942,713)
- Interim dividend advance for the second period of 2024					(703,800,075)	(703,800,075)
- Interim dividend payment, first installment, 2025					(3,218,615,716)	(3,218,615,716)
- Profit sharing in joint ventures					(5,859,933,584)	(5,859,933,584)
Residual 01.7	**100,346,810,000**	**(50,000,000)**	**557,368,590**	**713,858,604**	**57,866,130,997**	**159,434,168,191**
- Profit for this period					18,080,275,800	18,080,275,800
- Capital inc	-				-	-
- Setting aside funds					-	-
- Second dividend payment for 2025					(10,034,681,000)	(10,034,681,000)
- Other increases (*Hung Yen branch pays undistributed net profit after tax in 2025*)					-	-
- Profit sharing in joint ventures					-	-
Residual 30.	**100,346,810,000**	**(50,000,000)**	**557,368,590**	**713,858,604**	**65,911,725,797**	**167,479,762,991**

b) Details of owner's capital contribution

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
- Capital contribution from the parent company (*if it is a subsidiary*)		
- Capital contributions from other parties	100,346,810,000	100,346,810,000
Total	**100,346,810,000**	**100,346,810,000**

c) Capital transactions with owners and dividend distributions, profit sharing

Item	This period number	Number of previous periods
- Owner's capital investment	**100,346,810,000**	**100,346,810,000**
+ Capital contribution at the beginning of the year	100,346,810,000	100,346,810,000
+ Capital increase during the year		-
+ Capital reduction during the year		
+ Capital contribution at the end of the year		
- Dividends, distributed profits	703,800,075	14,348,221,425

d) Stocks

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
- Number of shares registered for issuance	-	-
-Number of shares sold to the public	10,034,681	10,034,681
+ Common shares	10,034,681	10,034,681
+ Preferred shares		
- Number of shares repurchased		
+ Common shares		
- Number of shares in circulation	10,034,681	10,034,681
+ Common shares	10,034,681	10,034,681
+ Preferred shares		

* Par value of outstanding shares: **10,000 VND**

đ) Dividends and profits

- Dividends and profits declared after the end of the accounting period: **15,052,021,500 VND**

+ Dividends and profits declared on common shares or charter capital: **15,052,021,500 VND**

+ Dividends already declared on preferred shares: .....

+ Stock dividends .....

+ A portion of the profits is distributed to supplement the charter capital of the invested enterprise....

- Accumulated unrecorded dividends on preferred stock: .....

- Explanation regarding the fact that the company is not allowed to use the entire amount of money it has received from the public offering of shares that is currently frozen

e) Reasons for the increase/decrease in equity items of the enterprise

- Development Investment Fund: **557,368,590 VND**

- Shares repurchased from itself;

- Other funds belonging to equity: **713,858,604 VND**

g) Income and expenses, profit or loss are recognized directly in Equity in accordance with the provisions of specific Vietnamese Accounting Standards

28. Revaluation difference of assets:

Reasons for the change between the beginning and end-of-year figures (*In what cases is revaluation required? Which assets are revalued? By which decision? ...*)

29. Exchange rate difference:

- Exchange rate differences resulting from converting financial statements prepared in foreign currency to VND

- Exchange rate differences arising from other causes (*Please specify the cause*)

30. Items Outside the Balance Sheet:

Item	Ending Balance (30.9.2026)	Beginning Balance (01.7.2026)
a) Operating Lease Assets:Total minimum future lease payments of operating leases		
for non-cancelable assets under the following time frames		
- 1 year or less;		
- From 1 year to 5 years ;	450,136,776	450,136,776
- Over 5 years;		

b) Assets held on behalf of others: The company must provide detailed explanations about the quantity type, specifications, and quality of each asset as of the end of the period,

- Materials and goods held for processing, consignment, or entrusted: The company must provide detailed explanations about the quantity type, specifications, and quality as of the end of the period,

- Goods held for sale, consignment, or pledged as collateral: The company must provide detailed explanations about the quantity, type, specifications, and quality of each type of goods,

c) Foreign currencies: The company must provide detailed explanations about the quantity of each foreign currency, calculated in its original currency Monetary gold must be presented in both local units and international units (Ounces), with the value explained in USD,

d) Monetary gold: The company must provide detailed explanations of the cost price, quantity (in international units), and type of monetary gold,

đ) Doubtful debts that have been resolved: The company must provide detailed explanations about the value (in original currency and VND) of doubtful debts that have been resolved within 10 years from the date of resolution, broken down by debtor, and the reason for writing off the debts in the accounting records,

e) Other information about items outside the Balance Sheet

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

VII. Additional information for items presented in the Income Statement for business activities:

Item	Quarter 3/2026	Quarter 3/2025
1. Total revenue from sales and service provision (Code 01):		
a) Revenue		
- Revenue from sales of goods (***other services***)	1,100,656,379	2,760,268,395
- Revenue from service provision (***Rural Electrification***)	390,395,539,377	350,747,313,393
- Revenue from service provision (***Revenue from water supply business***)	4,102,558,451	4,899,391,060
- Revenue from construction contracts (***for companies with construction activities***)	1,838,513,169	-
+ Revenue from construction contracts recognized during the period		
b) Revenue from related parties (Detailed by each party)		
c) In case the revenue from lease is recognized as the total amount received in advance the company must provide additional explanation to compare the difference between recognizing revenue according to the method of gradual allocation over the lease term; the potential decline in profits and future cash flows due to recognizing revenue from the total amount received,		
Total	**397,437,267,376**	**358,406,972,848**
2. Revenue reductions (Code 02):		
Including:		
- Sales discounts		
- Sales returns		
3. Cost of goods sold (Code 11):		
- Cost of services provided - ***Other services***	143,177,638	2,677,460,343
- Cost of services provided - ***Electricity service business***	361,836,719,370	320,940,360,734
- Cost of goods sold for services provided - ***Clean water business***	3,711,259,188	4,749,067,378
- Costs of real estate investment - ***Cost of construction and installation contracts***	1,764,972,642	-
- Value of inventory loss during the period;		
Total	**367,456,128,838**	**328,366,888,455**
5. Financial income (Code 21):		
- Interest income from deposits and loans	226,304,635	57,825,413
- Profit from sale of investments	-	-
- Dividends, profit sharing		
- Foreign exchange gain		
- Interest on deferred payment and installment sales		
- Payment discount received		
- Other financial income	427,582,359	30,447,380
Total	**653,886,994**	**88,272,793**

6. Financial expenses (Code 22)		
- Interest on loans	52,182,298	78,523,548
- Losses from the liquidation of financial investments	-	-
- Exchange rate difference loss	-	-
- Payment discount	-	-
- Provision for impairment of trading securities and provision for investment losses in other e	-	-
- Costs of unsuccessful bond or stock issuance.	-	-
- Other financial expenses	-	-
- Deductions from financial expenses.		
Total	**52,182,298**	**78,523,548**
7. Other income:		
- Liquidation and sale of fixed assets	-	651,780,404
- Profit from asset revaluation;		
- Fines collected		
- Tax reductions		
- Other items	339,567,768	2,429,451
Total	**339,567,768**	**654,209,855**
8. Other expenses:		
- Penalties		
- Other expenses	21,722,606	207,847,219
Total	**21,722,606**	**207,847,219**
9. Selling and administrative expenses:		
- Management personnel expenses	5,556,238,712	4,460,908,786
- Office supplies costs	-	-
- Depreciation of fixed assets	489,238,557	210,840,811
- Taxes, fees, and charges	151,110,386	183,607,633
- Outsourced services expense	219,995,298	275,481,483
- Other cash expenses	1,764,824,969	1,824,980,072
Total	**8,181,407,922**	**6,955,818,785**
10. Production and business costs by elements		
- Material and supplies costs	2,329,177,094	9,009,067,303
- Labor costs	8,707,364,040	7,931,250,655
- Depreciation of fixed assets	2,986,318,280	2,451,420,837
- Outsourced services costs	344,069,645,510	264,698,903,597
- Other cash expenses	3,066,206,779	2,180,504,730
Total	**361,158,711,703**	**286,271,147,122**
11. Corporate income tax expense (Code 51)		
- Pre-tax accounting profit	22,719,280,474	23,533,926,490
- Tax is calculated based on the current corporate income tax rate	20%	20%
Adjustments for taxable income	1,236,604,919	803,200,991
- Tax-exempt income (*Additional allocation for 36 months of the electricity meter*)	1,712,347,814	1,332,984,821
- Non-deductible expenses	475,742,895	529,783,830
- Provision for shortfalls/surpluses from previous years		
Taxable income	**21,482,675,555**	**22,730,725,499**
Current corporate income tax expense	4,303,581,461	4,543,063,993
**** Deferred corporate income tax expense (Code 52):***		
- Deferred corporate income tax expenses arising from taxable temporary differences		
- Deferred corporate income tax expenses arising from the reversal of deferred tax assets		
- Deferred corporate income tax arising from deductible temporary differences	1,712,347,814	1,332,984,821
thuế chưa sử dụng.		
- Deferred corporate income tax income arising from the reversal of deferred income tax payable.		
- Total deferred corporate income tax expense	335,423,213	266,596,964

VIII. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1. Funds held by the business but not used

Provide a detailed explanation of the value and reasons for holding cash and cash equivalents that the enterprise cannot use due to legal restrictions or other constraints that the enterprise must comply with.

2. Non-cash transactions that will affect the Cash Flow Statement in the future.

Item	Quarter 3/2026	Quarter 3/2025
- Acquiring assets by assuming directly related liabilities or through financial leasing arrangements.		
- Acquiring a business through a stock issuance.		
- Convert debt into equity		
- Other currency transaction fees.		

3. Borrowed funds received during the period (Details of item 16 "Loans and Financial Leases")

- Cash received from borrowing under ordinary agreements;
- Cash received from issuing regular bonds;
- Cash received from issuing convertible bonds;
- Cash received from issuing preferred shares classified as debt;
- Cash received from repurchase transactions of Government bonds and securities REPO;
- Cash received from borrowing in other forms,

4. Principal repayment of borrowings during the period (Details of item 16 "Loans and Financial Leases")

- Repayment of principal on ordinary borrowings;
- Repayment of principal on regular bonds
- Repayment of principal on convertible bonds;
- Repayment of principal on preferred shares classified as debt;
- Payment for repurchase transactions of Government bonds and securities REPO;
- Repayment of borrowings in other forms,

IX. Other Information:

1. Contingent liabilities, commitments, and other financial information

2. Events occurring after the end of the accounting period

3. Information about related parties

4. TPresentation of assets, revenues, and business results by segment (*by business area or geographical area)*

According to the provisions of Accounting Standard No, 28, Segment Reporting

5. Comparative information (*Changes in information in the financial statements of previous accounting periods*)

6. Information about going concern

7. Other information (3)

Approved on 19 October 2026

PREPARER	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Nguyen Thi Ly	Mai Thi Thanh Ha	TỔNG GIÁM ĐỐC Lê Hữu Cảnh

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